IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32500 of 2025

Sangeetha Engineering Works
Rep. by its proprietor, V.Ramachandran,
GSTIN- 33AOFPR4610E1ZB,
NO.7/3,2ND Street,
Balakrishna Naidu Colony Kaladipet
Chennai Tamilnadu 600 019

... Petitioner

Vs.

The Superintendent RANGE III
Thiruvottiyur Assessment circle,
32 Integrated Commercial tax offices
complex, Elephant Gate bridge road,
Chennai 03

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the order of cancellation passed by the Respondent on 16.01.2025 bearing reference number ZA330125090831R in respect of the GSTIN 33AOFPR4610E1ZB of the Petitioner with retrospective effect from 12.08.2024 from the files of the respondent herein, quash the same, and further direct the respondent to restore and re-activate the registration of the petitioner granted under the Central Goods and Services Tax Act,2017 and the Tamil Nadu Goods and Services Tax Act,2017 in GSTIN- 33AOFPR4610E1ZB

For Petitioner : Mr.S.Satheesh Kumar

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed challenging impugned order dated 16.01.2025 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that due to COVID Situation, the petitioner had not received any work order and hence, they had not filed the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 16.01.2025.

4. Further, he would submit that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

5. In reply, the learned Additional Government Pleader appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 16.01.2025 and requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 16.01.2025. According to the petitioner, due to the COVID Situation, he had not received any work order and hence, he had failed to file his returns continuously for a

period of 6 months. The reason provided for non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

8. In view of the above, this Court is inclined to revoke the impugned order dated 16.01.2025 passed by the respondent canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:

> (i) The respondent shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow the petitioner to file the returns and to pay the tax/penalty/fine, within a period of four weeks therefrom.

> (ii) The petitioner is directed to file returns for the period till date, if not filed, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of 4 weeks from the date of restoration of GST Registration of the petitioner.

(iii) It is made clear that such payment of tax, interest, fine/fee etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit (ITC) which may be lying unutilized or unclaimed in the hands of the petitioner.

(iv) If any ITC has remained unutilized, it shall not be utilised until it is scrutinized and approved by an appropriate or competent officer of the Department.

(v) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

(vi) If any ITC was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondent or any other competent authority.

(vii) If any of the aforesaid conditions is not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

9. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also

closed.

28.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Superintendent RANGE III
Thiruvottiyur Assessment circle,
32 Integrated Commercial tax offices complex, Elephant Gate bridge road,
Chennai 03

KRISHNAN RAMASAMY.J.,

nsa

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