IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.32916 of 2025
and
WMP Nos.36901 and 36903 of 2025

Sivakumar Karthika
Proprietor,
S.K.Textiles : Petitioner

Vs.

The Assistant Commissioner
Palladam 1
Tamil Nadu : Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in Form GST REG-19 bearing Reference No. ZA330924052066M dated 09.09.2024 and consequential Order of Rejection of Application for Revocation of Cancellation vide Form GST REG-05 bearing Reference No.ZA3301250731407 dated 11.01.2025 passed therein and further direct the respondent to restore and activate the registration of the petitioner GSTIN/UIN-33CAZPK6533P1ZS.

For Petitioner : Mr.Jayaprathap, A.N.R.

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (Taxes)

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The present Writ Petition is filed challenging the orders of the cancellation of the registration of the petitioner dated 09.09.2024 and 11.01.2025 on the premise that the statutory returns has not been filed for a continuous period of more than six months, thereby invoking Section 29(2) of CGST Act.

3. At the outset, it is submitted by both the learned Counsel for petitioner as well as the learned Government Advocate for Respondent that the issue stands covered by a series of judgments, commencing with the decision in *Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others*, wherein, under identical circumstances, this Court has directed the revocation of registration subject to conditions.

4. This Court has been consistently following the directions issued in

Tvl.Suguna Cutpiece Center's case. The relevant portion of the order is extracted hereunder:

> *"229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:*
>
> *i. The petitioners are directed to file their returns for the period prior to*
>
> *the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.*
>
> *ii. It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.*
>
> *iii. If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.*
>
> *iv. Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.*
>
> *v. The petitioners shall also pay GST and file the returns for the*

period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.

vii.The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

viii.On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

ix. The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.

x. The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.

xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed."

5. In view thereof, the benefit extended by this Court vide its earlier order in *Suguna Cutpiece Centre's case* cited supra, may be extended to the petitioner.

6. Accordingly, this Writ Petition is disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions is closed.

01.09.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To

The Assistant Commissioner
Palladam 1
Tamil Nadu

MOHAMMED SHAFFIQ, J.

(mrn)

W.P.No.32916 of 2025

01.09.2025