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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32873 of 2025
and
WMP.Nos.36825 and 36826 of 2025

Flavouria Foods Llp
Represented by its Partner
Mrs.G.Vennila
D.5, 5/565, Kumaragam Apartment,
Kuppana Gounder Nagar,
Kalappanaickenpalayam,
Coimbatore 641 108.

...Petitioner

..Vs..

1. Union Of India
Rep. by the Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi-110001.

2.The Principal Commissioner of
GST And Central Excise,
GST Bhavan,
No.6/7, ATD Street, Race Course
Coimbatore 641018.

3.The Assistant Commissioner of
GST And Central Excise,

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Coimbatore 1 Division,
No.1667, Adithya Towers,
Trichy Road, Ramanathapuram,
Coimbatore 641 045.

4.The Superintendent of GST and
Central Excise
TN346, Coimbatore IB Range,
No.1662, Adithya Towers,
Tichy Road, Sungam,
Coimbatore 641045.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records from the file of fourth respondent in Form GST REG-19 in Reference Number: ZA330523117990P dated 25.05.2023 passed in GSTIN/ UIN -33AAHFF4497K1Z1 and consequential order passed by the third respondent in proceedings bearing RFN No.MA330825035974L dated 07.08.2025, quash the same, and consequently direct the third and fourth respondents to restore the Petitioner and GST registration bearing GSTIN-33AAHFF4497K1Z1.

For Petitioner : Mr.K.Sankaranarayanan

For Respondents : Mr.R.P.Pragadish,
Senior Standing Counsel and
Mr.T.Nalinidhar,
Junior Panel Counsel

ORDER

This Writ Petition has been filed challenging the impugned order

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dated 25.05.2023 passed by the fourth respondent and the consequential order of the third respondent dated 07.08.2025 and quash the same and consequently direct the 3rd and 4th respondents to restore the GST registration of the petitioner.

2. Mr.R.P.Pragadish,learned Senior Standing Counsel and Mr.T.Nalinidhar, learned Junior Panel Counsel takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that due to personal and medical exigencies faced by the petitioner in May 2023, the business operations were temporarily discontinued and therefore the petitioner vide letter dated 17.05.2025 voluntarily requested the 4th respondent for cancellation of the GST registration. Pursuant to the said request, the 4th respondent cancelled the GST registration of the petitioner with effect from 17.05.2025. Thereafter, during January 2025, the petitioner decided to restart the business and therefore requested the 3rd respondent for revocation of cancellation of the GST registration of the petitioner and the

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said authority vide the impugned order dated 07.08.2025 rejected the request of the petitioner. He further submitted that if GST registration is not restored, undue hardship and irreparable loss will be caused to the petitioner.

4.Further, he would submit that the petitioner has voluntarily requested for GST registration, under the bonafide belief that the GST registration can be reactiviated later, if required. Since the request for revocation of the registration was rejected, the petitioner has approached this Court by way of the present writ petition. The petitioner is also 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 4th respondent for cancellation of GST Registration of the petitioner.

5.In reply, the learned Counsel appearing for the respondents confirms that the GST registration of the petitioner was cancelled by the fourth respondent vide impugned order dated 25.05.2023 and requests this Court to pass an appropriate order.

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6.Heard the learned counsel for the petitioner and the learned counsel appearing for the respondents and also perused the materials available on record.

7. In this case, it is stated by the petitioner, due to personal and medical exigencies faced by the petitioner in May 2023, the business operations of the petitioner were temporarily discontinued and therefore the petitioner voluntarily requested the 4th respondent for cancellation of the GST registration under the bonafide belief that the GST registration can be reactiviated later, if required. The said reason provided by the petitioner, 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 17.05.2023 passed by the 4th 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 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

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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 cease
d to operate.

(viii) In view of the above order revoking the cancellation

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of petitioner's GST registration, the consequential order dated 07.08.2025, is hereby set aside**.**

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

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

arr

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