



WEB COPY

WP No. 37025 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 37025 of 2025

AND

WMP NO. 41406 OF 2025

1. NMH Design Build

(Represented by its Partner, M. Murthy)

4 /S1/2nd Floor Jayam Swarnalakshmi

Homes, Arjune Nagar, Kolathur,

Chennai, Tamilnadu 600099

Petitioner(s)

Vs

1. The Commercial Tax Officer

Perambur

Respondent(s)

WMP No. 41406 of 2025

1. NMH Design Build

(Represented by its Partner, M. Murthy)

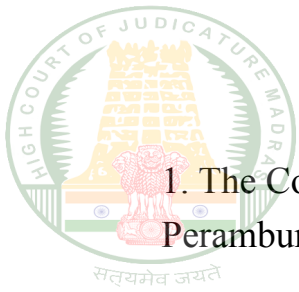
4 /S1/2nd Floor Jayam Swarnalakshmi

Homes, Arjune Nagar, Kolathur,

Chennai, Tamilnadu 600099

Petitioner(s)

Vs



1. The Commercial Tax Officer
Perambur

WEB COPY

Respondent(s)

WP No. 37025 of 2025

PRAYER

to call for the records of the respondent in Reference No. ZA330225032197V vide GST REG 19 dated 6th February, 2025 and quash the said proceedings passed

WMP No. 41406 of 2025

PRAYER

to dispense with the production of the original of the impugned order with Reference No. ZA330225032197V vide GST REG 19 dated 6th February, 2025 in lieu of a clean xerox copy of the same

WP No. 37025 of 2025

For Petitioner(s): M/s. S. Vishnupriya
Siri Chandana. K

For Respondent: Mrs. K. Vasanthamala
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice on behalf of the respondent.

2. This Writ Petition is being disposed at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent.



3. The petitioner has challenged the impugned order dated 06.02.2025 issued in Form GST REG-19 cancelling the GST registration obtained by the petitioner.

4. The impugned order precedes a Show Cause Notice dated 25.01.2025 to which, the petitioner has also not filed any reply.

5. The learned counsel for the petitioner would submit that the petitioner had no business and no returns were filed by the petitioner.

6. It is submitted that the petitioner's failed to file a regular return and therefore, unaware of the proceedings initiated on 25.01.2025, GST registration was cancelled. It is further submitted that no prejudice or harm will be caused to the respondent, if the cancellation of petitioner's GST registration is revoked.

7. The learned Government Advocate for the respondent on the other hand would submit that there was an Amnety Scheme in force with effect from 31.03.2023 up to 30.06.2023 vide Notification No.3/23-Central Tax (CT). As

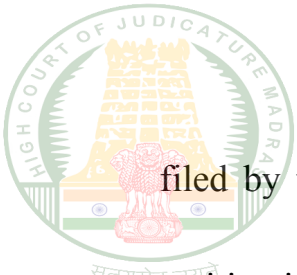


per the aforesaid Amnesty Scheme, all those registrants/dealers, whose registrations has been cancelled prior to 31.12.2022 were entitled to revive their cancellation of registrations subject to the conditions therein.

8. The petitioner has failed to take the benefit of the aforesaid Amnesty Scheme.

9. That apart, it is submitted that the petitioner has also failed to file an application under Section 30 of the Central Goods and Services Tax (CGST) Act, 2017 for revocation of the cancellation or file an appeal before the Appellate Authority in terms of Section 107 of the CGST Act, 2017 as made applicable to the petitioner. Hence, it is submitted that the writ petition is liable to be dismissed.

10. The learned Government Advocate for the respondent on instructions would submit that the Department is unaware as to whether there are any transactions made by the petitioner during the period when returns were not



filed by the petitioner and therefore submits that on this count also this writ petition is liable to be dismissed.

WEB COPY

11. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondent.

12. The issue arising out the cancellation of registration was considered in detail by this Court in **Tvl.Suguna Cut Piece Centre Vs. Appellate Deputy Commissioner** (2022) 99 GSTR 386, wherein, this Court had concluded that no useful purpose will be served by keeping the dealers/assesseees outside the bounds of GST Act as they will continue to carry on the business.

13. The denial of an opportunity either file an appeal or to revoke the cancellation of registration was held to be a defeating move as the dealer/assessee will still continue to do business and if they are not brought into the mere scheme, the revenue will be the loser.

14. Considering the above, this Court is inclined to set aside the impugned order by directing the respondent to revive the GST registration of



the petitioner with liberty to the respondent to initiate appropriate proceedings

against the petitioner for imposing penalty and for recovering any tax due, to

which, the petitioner may have failed to pay during the period, no returns were

filed. There shall however be moratorium for a period of six months on the

petitioner from discharging any part of tax liability from its Input Tax Credit

(ITC) and from its Electronic Credit Ledger. The petitioner shall discharge its

tax liability only out of the amounts it may credit in its Electronic Credit

Ledger. In other words, the Electronic Credit Ledger shall be frozen for a

period of six months from the date of revival of its registration.

15. With the above liberty, this Writ Petition stands allowed. No costs.

Consequently, connected Writ Miscellaneous Petition is closed.

25-09-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

ab



WP No. 37025 of 2025



WP No. 37025 of 2025

WEB COPY

To

1.The Commercial Tax Officer
Perambur

WMP No. 41406 of 2025

To

1.The Commercial Tax Officer
Perambur



WEB COPY

WP No. 37025 of 2025



C.SARAVANAN J.

ab

**WP No. 37025 of 2025
AND WMP NO. 41406
OF 2025**

25-09-2025