IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38130 of 2025
and
W.M.P. No. 42617 of 2025

M/s.Dhiyaa Cars,
Represented by its Proprietor,
S. Kaleel Rahuman ... Petitioner

Vs.

The Assistant Commissioner,
Nandambakkam Assessment Circle,
Chennai. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in Reference No.ZA331124024664X, quash the order dated 06.11.2024 passed therein and further direct the respondent to restore and activate the registration of the petitioner in GSTIN/UIN:33ATKPK1862B3ZZ.

For Petitioner : Mr. P.V. Sudakar

For Respondent : Mrs. K. Vasanthamala,
Government Advocate

<u>ORDER</u>

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned cancellation of registration in Form GST Reg – 19 dated 06.11.2024 in response to a notice dated 03.10.2024.

3. The learned counsel for the Petitioner and the learned Government Advocate for the Respondent confirms that the issue is now squarely covered by the decision of this Court in ***M/s.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and another*** reported in ***2022 (61) G.S.T.L. 515 (Mad)***. The relevant portion from the said decision is extracted below:-

> "*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 peirod 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 utilized 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 utilized only after scrutinizing 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."

4. Subject to the Petitioner complying with the above requirements, this Writ Petition stands disposed of. Consequently, the connected Miscellaneous Petition is closed. There shall be no order as to costs.

09.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

To
The Assistant Commissioner,
Nandambakkam Assessment Circle,
Chennai.

C.SARAVANAN, J.

AT

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