



W.P.No.40057 of 2024

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.40057 of 2024

and

W.M.P.No.43333 of 2024

S.Kandasamy

..Petitioner

Vs.

1.The Superintendent,
GST & Central Excise,
Udumalpet (North) Range,
Tirupur Division 642 154.

2.The Joint Commissioner,
The Office of the Commissioner of
GST & Central Excise (Appeals),
Coimbatore 641 018.

3.The Deputy/Assistant Commissioner,
GST & Central Excise,
Tiruppur Division 641 603.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus calling for the records in order passed by the first respondent vide Order No.ZA3304200167119 dated 23.04.2020 and seeking to quash of the same as arbitrary issued by the respondent and further



W.P.No.40057 of 2024

direct the respondent to forthwith revoke the cancellation of GST Registration in
GSTIN:33AJXPK6949G2ZJ.

For Petitioner : Mr.M.Harish Kumar for
M/S.HSR Advocates and Legal consultants

For Respondents : Mr.S.M.Deenadayalan,
Senior Standing Counsel.

ORDER

The present writ petition is filed challenging the order of the cancellation of the registration of the petitioner on the premise that the statutory returns has not been filed for a continuous period of six months.

2. At the outset, it is submitted by both the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondents 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.



W.P.No.40057 of 2024

WEB COPY

3. This Court has been consistently following the directions issued in *Tvl.Suguna Cutpiece Center's case*. 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*



W.P.No.40057 of 2024

WEB COPY

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.

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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.



W.P.No.40057 of 2024

WEB COPY

xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed.”

4. 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.

5. Accordingly, this writ petition stands disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

06.01.2025

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

To

1. The Superintendent,
GST & Central Excise,
Udumalpet (North) Range,
Tirupur Division 642 154.



W.P.No.40057 of 2024

MOHAMMED SHAFFIQ, J.

shk

2.The Joint Commissioner,
The Office of the Commissioner of
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Coimbatore 641 018.

3.The Deputy/Assistant Commissioner,
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