IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47084 of 2025
and
W.M.P.No.52645 of 2025

EM EM LOGISTICS AND LEASING
Rep.by its Managing Partner, Prakash
No.6/1168-A First Floor, Andhara Bank Upstairs
Paramathi Road, Namakkal,
Tamil Nadu 637 001. ... Petitioner

Vs.

The Assistant Commissioner
Namakkal Town
Namakkal 637 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in Reference No.ZA3303250299689 dated 05.03.2025 on the file of the respondent and quash the same as illegal, arbitrary and against the principle of natural justice and direct the respondent to revoke the cancellation of the petitioner's GSTN registration No.33AAFFE2906A2Z6 with in a fixed time frame as may be directed by this Court.

For Petitioner : Mr.A.Thiagarajan
Senior Counsel
for Mr.Ramesh Kumar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned Senior Counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. Heard the learned Senior Counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

4. The dispute pertains to cancellation of the GST Registration of the petitioner vide impugned order dated 05.03.2025.

5. Both the learned Senior Counsel for the Petitioner and the learned Additional Government Pleader for the Respondent confirmed that

the issue is squarely covered by the decision of this Court in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022) 99 GSTR 386 wherein, in Paragraph Nos.227 to 229, this Court has observed as under:-

"227. This is a fit case for exercising the power under Article 226 of the Constitution of India in favour of the petitioners by quashing the impugned orders and to grant consequential relief to the petitioners. By doing so, the Court is effectuating the object under the GST enactment of levying and collecting just tax from every assessee who either supplies goods or service. Legitimate Trade and Commerce by every supplier should be allowed to be carried on subject to payment of tax and statutory compliance. Therefore, the impugned orders deserve to be quashed.

228. These petitioners deserve a chance and therefore should be allowed to revive their registration so that they can proceed to regularize the defaults. The authorities acting under the Act may impose penalty with the gravity of lapses committed by these petitioners by issuing notice. If required, the Central Government and the State Government may also suitably amend the Rules to levy penalty so that it acts as a deterrent on others from adopting casual approach.

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."*

6. The above said order will hold good to the present Writ Petition also. Accordingly, this Writ Petition stands disposed of in terms of the directions contained in **Tvl.Suguna Cut Piece Center** case (referred to *supra*). No costs. Connected Writ Miscellaneous Petition is closed.

05.12.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

C.SARAVANAN, J.

dna

To:

The Assistant Commissioner
Namakkal Town
Namakkal 637 001.

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