



W.P.(MD)No.11568 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11568 of 2025

Shubham Rajendra Himmatbahadur,
Proprietor of Tvl.Express Trading Company

... Petitioner

-VS-

The Assistant Commissioner,
Tirunelveli Junction,
Commercial Taxes Buildings,
Palayamkottai,
Tirunelveli District.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in form GST REG-19 bearing Reference Number ZA330424067719A, dated 15/04/2024 and quash the same as it is illegal and unjustified and further direct the Respondent to revoke the cancellation of the Registration Certificate issued under the GST Act bearing GSTIN/UIN 33AVHPH2088M1ZC.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2. The present Writ Petition is filed challenging the order of cancellation of the registration of the petitioner on the premise that no reply to the show cause notice issued on 12.03.2024.

3. It is submitted by the learned counsel for the petitioner that the petitioner was unable to file a reply to the show cause notice, as the said notice was made available only through the GST Network Common Portal and was not served on the petitioner in physical form. As a result, the petitioner was unaware of the issuance of the show cause notice and was thereby denied an opportunity to submit an effective response.



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4. At the outset, it is submitted by both the learned counsel for the petitioner as well as the learned Government Advocate for the respondent that the issue stands covered by a series of judgments, commencing with the decision in **Tvl.Suguna Cutpiece Center Vs. The Appellate Deputy Commissioner (ST) (GST) and others [(2022) 99 GSIR 386]**, wherein, under identical circumstances, this Court has directed the revocation of cancellation of registration subject to conditions.

5. This Court has been consistently following the directions issued in **Tvl.Suguna Cutpiece Center's case** [cited supra]. The 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.



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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



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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."

6. In view thereof, the benefit extended by this Court vide its earlier order in **Suguna Cutpiece Center's case** [cited supra], may be extended to the petitioner.

7. Accordingly, this Writ Petition is disposed of on the above terms. No costs.

NCC : Yes / No
Index : Yes / No
PKN

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To:-

The Assistant Commissioner,
Tirunelveli Junction,
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VIVEK KUMAR SINGH, J.

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