



W.P.(MD)No.13275 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.13275 of 2025

M/s.SMR Constructions,
Represented by its Managing Partner,
S.Muthuraman.

... Petitioner

-VS-

The Superintendent of CGST and Central Excise,
Viralimalai Range,
Trichy – 1 Division,
Trichy.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Reference No ZA330923225339G dated 26/09/2023 and to quash the same as illegal, arbitrary, and direct the respondents to revoke the cancellation of petitioners GSTN registration No 33ACNFS4142G1Z5 within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jayaselan

Government Advocate



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ORDER

Heard Mr.N.Sudalai Muthu, 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 the statutory returns has not been filed for prescribed periods, thereby invoking Section 29(2) of CGST Act.

3. It is submitted by the learned counsel for the petitioner that the returns have been filed and the appropriate taxes have also been paid and the petitioner is ready to pay any further taxes that may be due, along with late fee and interest, as required under GST Act.

4. 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. The Appellate Deputy Commissioner (ST)**



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(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.

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.



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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.*



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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
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To:-

The Superintendent of CGST and Central Excise,
Viralimalai Range,
Trichy – 1 Division,
Trichy.



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This Writ Petition is listed today under the caption "for being mentioned" at the instance of the learned Central Government Standing Counsel appearing for the respondent.

2. The learned Central Government Standing Counsel appearing for the respondent submits that in the order dated 30.04.2025, passed in W.P.(MD)No. 13275 of 2025, his name was omitted and instead, the name of the learned Government Advocate was mentioned. Therefore, the learned Central Government Standing Counsel prays for the necessary correction in the said order.

3. In view of the above, the Registry is directed to effect the correction by substituting the name of the respondent's counsel, "Mr.N.Dilip Kumar, Central Government Standing Counsel," in place of "Mr.J.K.Jayaselan, Government Advocate," wherever it appears in the order dated 30.04.2025 and to issue a fresh copy of the corrected order forthwith.



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4. In all other aspects, the order dated 30.04.2025, passed in W.P.
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