BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.15959 of 2025

M/s Veera Agro Marketing,
Rep. by its Proprietrix M.Usharani,
123/3, Sandhanam Nagar,
Kovalan Nagar Main Road,
Madurai – 625 003.

..Petitioner

Vs.

The Assistant Commissioner (ST),
Madurai Rural (South) Assessment Circle,
Madurai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Reference No. ZA330125073466N dated 11.01.2025 and to quash the same as illegal arbitrary and to direct the respondent to revoke the cancellation of petitioner's GSTN registration No 33ABFPU0029B1Z8 within such time as may be directed by Court.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.J.K.Jayaselan
Govt. Advocate

ORDER

Heard Mr.S.Karunakar, learned Counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2. This petitioner has filed this writ petition challenging the order of Reference No. ZA330125073466N dated 11.01.2025 on the file of the respondent and to restore the registration of the petitioner in Registration No 33ABFPU0029B1Z8.

3. The issue is now covered by a decision of this Court in ***Tvl.Suguna Cut Piece Centre Vs. Appellate Deputy Commissioner*** in ***WP.Nos.25048 of 2022 etc. batch. dated 31.01.2022***, the operative portion of this order reads as under:

> 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.

xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed.

4. Under these circumstances, the impugned order dated 11.01.2025 is set aside, subject to the petitioner complying with the conditions in the light of ***Tvl.Suguna Cut Piece Centre Vs. Appellate Deputy Commissioner*** (Cited Supra).

5. This Writ Petition stands disposed of. No costs.

16.06.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To
The Assistant Commissioner (ST),
Madurai Rural (South) Assessment Circle,
Madurai.

C.SARAVANAN, J.

skn

<u>Writ Petition(MD)No.15959 of 2025</u>

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