BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.06.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.16361 of 2025

Tvl.SP Construction,
Represented by its Proprietor
Suriya Soundararajan,
D/o.Muthupandi,
No.7-1-111, Kalathu Veedu,
Vadamadurai, Dindigul- 624 802. ... Petitioner

Vs.

1.The Commissioner of CGST &
Central Excise,
O/o. The Commissioner of CGST &
Central Excise,
No.4, Lal Bahadur Shashtri Marg,
C.R.Buildings, Bibikulam,
Madurai - 625 022.

2.The Superintendent,
Vedasanthur, Dindigul II Range,
No.5, S.I. Complex,
Race Course Road,
Balakrishnapuram Pudur,
Dindigul. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order of the second respondent in

Reference No.ZA330224069291U dated 13.02.2024 and quashing the same and consequently directing the respondents to revoke the cancellation of petitioner's GSTIN: 33OHZPS4328R1ZT.

For Petitioner : Mr.R.Veeramanikandan

For Respondents : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

2. The learned Senior Standing Counsel for the respondents submits that the issue is covered in favour of the petitioner, in terms of the decision of this Court in a batch of writ petitions, in the case of ***Tvl. Suguna Cutpiece Center v. The Appellate Deputy Commissioner (ST) (GST) and another***, dated 31.01.2022, rendered in W.P. No. 25048 of 2021 and connected cases. The relevant portion of the said order reads as under:-

> 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.

3. In view of the above, this Writ Petition is allowed, subject to the aforesaid terms. No costs.

18.06.2025

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Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes/No
Speaking Order / Non-Speaking Order

To

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C.SARAVANAN, J.

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