



W.P.(MD).No.17745 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 01.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.17745 of 2025 and
W.M.P(MD) Nos.13559 and 13560 of 2025

S.Elango

... Petitioner

Vs.

The Assistant Commissioner,
Thiruvavarur Zone, Thanjavur Circle,
Thanjavur -II.

...Respondent

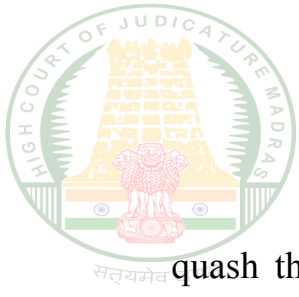
Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order dated 24.05.2023 passed by the Respondent in Reference Number ZA3305231081352 and quash the same and further direct the Respondent to restore the GST registration no. 33AAPPE5817J1ZL of the Petitioner within a time bound manner.

For Petitioner : Mr. Hari Radhakrishnan

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

ORDER

This writ petition has been filed for a writ of Certiorarified Mandamus, to call for the records on the file of the respondent, dated 24.05.2023 and to



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quash the same and direct the respondent to restore the GST registration no. 33AAPPE5817J1ZL of the Petitioner.

2.The learned counsel for the petitioner as well as the learned Government Advocate for the respondent would submit that the issue is now covered partly in favour of the petitioner by balancing the interest of the Revenue in terms of the decision of this Court in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and another reported in (2022) 99 GSTR 386 (Mad)***, which has also been followed recently by this Court in ***W.P.(MD) No.31271 of 2023 (Tvl.Blue Diamond Engineers, rep. by its Proprietor, V.Rajan, Kanyakumari District Vs. The Commissioner of Commercial Taxes, Chennai and other)*** dated 29.04.2024.

3.Considering the same, the petitioner is directed to comply with the directions stipulated in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and another reported in (2022) 99 GSTR 386 (Mad)***. The relevant portion of the order reads as under:

"229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:



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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*



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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. Subject to the petitioner complying with the conditions stipulated therein, the impugned order shall stand quashed. Hence, the Writ Petition stands allowed at the time of admission, accordingly. Consequently connected Miscellaneous Petitions are closed. No costs.

01.07.2025

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

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C.SARAVANAN, J.

Indu

To

The Assistant Commissioner,
Thiruvarur Zone, Thanjavur Circle,
Thanjavur -II.

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