



W.P.(MD).No.19343 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).No.19343 of 2025
and
W.M.P(MD) No.14868 of 2025

Arunachalam Vallinayagam

... Petitioner

Vs.

**1.The Deputy Commissioner (CT),
(First Appellate Authority)
Goods and Services Tax, Tirunelveli.**

**2.The Assistant Commissioner,
Palayamkottai Circle,
Commercial Taxes Buildings,
Tirunelveli District.**

...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 of the 2nd Respondent in Form GST REG - 19 bearing Reference Number ZA3306230044630, dated 01.06.2023 and also the rejection order passed by the 1st Respondent vide his order bearing Reference Number-ZD330724165152L, dated 12.07.2024 and quash the same as it is illegal and unjustified and further direct the 2nd Respondent to revoke the cancellation of the Registration Certificate issued under the GST Act bearing GSTIN/UIN 33AFUPV0048J1Z0.



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For Petitioner : Mr.A.Satheesh Murugan

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

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ORDER

This writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate appears on behalf of the respondents.

2. This Writ Petition has been filed for a Writ of Certiorarified Mandamus, to call for the records on the file of the second respondent, dated 01.06.2023 and to quash the same and direct the respondents to revoke the cancellation of petitioner's GSTIN: 33AFUPV0048J1Z0.

3.Although the petitioner has an alternative remedy to file an application for revocation of cancellation of the petitioner's GSTIN: 33AFUPV0048J1Z0 or file an appeal under Section 107 of respective GST Act, the fact remains that now the issue has been settled by this Court in favour of the petitioner by balancing the interest of the Revenue, assesseees and also the Commercial Tax Department in terms of the decision of this Court in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and another***



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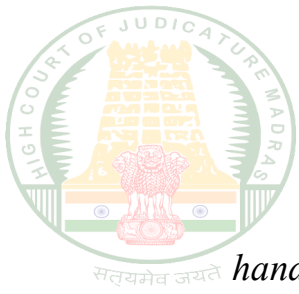
reported in (2022) 99 GSTR 386 (Mad), which has also been followed recently by this Court in **W.P.(MD) No.31271 of 2023 (Tvl.Blue Diamond Engineers, rep. by its Proprietor, V.Rajan, Kanyakumari District Vs. The Commissioner of Commercial Taxes, Chennai and other)** dated 29.04.2024.

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:

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



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WEB COPY *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.



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xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed."

4. Subject to the petitioner complying with the conditions stipulated therein, the impugned order, dated 01.06.2023 shall stand quashed. Hence, the Writ Petition stands allowed, accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

17.07.2025

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

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To

The Assistant Commissioner,
Tuticorin III Assessment Circle,
C.T.Buildings, Thoothukudi.



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C.SARAVANAN, J.

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