BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.19350 of 2025

Selvaraj Arputharaj ... Petitioner

Vs.

The Assistant Commissioner,
Tuticorin III Assessment Circle,
C.T.Buildings, Thoothukudi. ...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 ZA330425151324W dated 24/04/2025 and to quash the same as illegal, arbitrary and direct the respondents to revoke the cancellation of petitioners GSTN registration No 33AFUPA6302E1ZV within such time as may be directed by this Court.

For Petitioner : Mr.Sudalai Muthu N

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

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

2. This Writ Petition has been filed for a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent, dated 24.04.2025 and to quash the same and direct the respondents to revoke the cancellation of petitioner's GSTIN: 33AFUPA6302E1ZV.

3.Although the petitioner has an alternative remedy to file an application for revocation of cancellation of the petitioner's GSTIN: 33AFUPA6302E1ZV 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, assessees 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 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 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. Subject to the petitioner complying with the conditions stipulated therein, the impugned order, dated 24.04.2025 shall stand quashed. Hence, the Writ Petition stands allowed, accordingly. No costs.

17.07.2025

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

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<u>To</u>

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

C.SARAVANAN, J.

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