



W.P(MD)No.20005 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.07.2025

WEB COPY

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20005 of 2025

Tvl Samayam Times Service,
Represented by its Proprietor,
K.Samayadurai,
S/o.Karuppan,
641/1A, M.P. Thottam,
Natham Main Road,
Koovanthu Village,
Dindigul District.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai- 600 005.

2.The Assistant Commissioner (ST) (Circle),
Dindigul Rural Assessment Circle,
Commercial Taxes Buildings,
Sub Collector's Office Road,
Dindigul - 624 001.

...Respondents

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 pertaining to the Impugned order of the second Respondent in



W.P(MD)/No.20005 of 2025

Reference No. ZA330724077603H dated 16.07.2024 and quash the same and consequently direct the respondents to revoke the cancellation of Petitioner's GSTIN. 33BNMPS3938R3ZY.

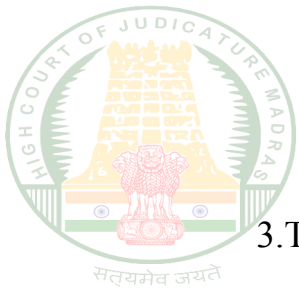
For Petitioner : Mr.B.Rooban

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

ORDER

This writ petition has been filed challenging the order dated 16.07.2024 passed by the second respondent and consequently directing the respondents to revoke the cancellation of petitioner's GSTN Registration No. 33BNMPS3938R3ZY.

2.The learned counsel for the petitioner as well as the learned Government Advocate for the respondents submit that the issue is squarely covered by the decision of this Court rendered in *Tvl.Suguna Cutpiece Center Vs.The Appellate Deputy Commissioner (ST) (GST) and others [(2022) 99 GSIR 386]*, wherein, under identical circumstances, this Court directed the revocation of cancellation of registration subject to conditions.



3.This Court has been consistently following the directions issued in the case of ***Tvl.Suguna Cutpiece Center*** (cited supra). The relevant portion of the order reads as under:

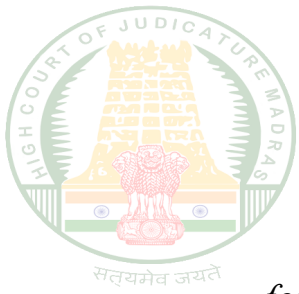
"229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:

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.



WEB COPY

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.*

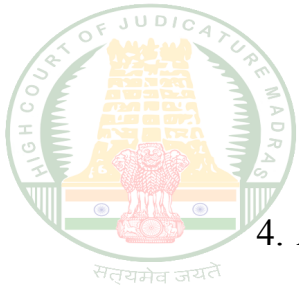
viii. *On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.*

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."*



W.P(MD)/No.20005 of 2025

4. Accordingly, the impugned order is set aside and the respondent is directed to restore the petitioner's GST registration subject to the petitioner complying with the conditions imposed in *Tvl.Suguna Cutpiece Center's* case (cited supra).

5. The writ petition stands disposed of. There shall be no order as to costs.

24.07.2025

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

To

- 1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai- 600 005.
- 2.The Assistant Commissioner (ST) (Circle),
Dindigul Rural Assessment Circle,
Commercial Taxes Buildings,
Sub Collector's Office Road,
Dindigul - 624 001.



WEB COPY



W.P(MD)No.20005 of 2025

C.SARAVANAN, J.

sn

W.P(MD).No.20005 of 2025

24.07.2025