BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.20527 of 2025
and
W.M.P(MD)No.15888 of 2025

Balasubramaniyan,
S/o Paneerselvam,
Proprietor of M/s Kannan Agencies,
1/28, Anaikarai Road,
Silal, Ariyalur District - 621 802. ...Petitioner

Vs.

1.The Commissioner
Office of the Commissioner of GST and Central Excise,
Cantonment, Thiruchirapalli

2.The Additional Commissioner (Appeals),
Office of the Commissioner of GST and Central Excise,
Cantonment, Thiruchirapalli District

3.The Superintendent,
GST and Central Excise,
Ariyalur - II, Range,
Thiruchirapalli - II Division,
Thiruchirapalli ...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 connected with the impugned order passed by the second respondent in Appeal No.TRY - CGST- ADC - APP - 42/2024 dated 25.07.2024 and quash the same and consequentially direct the second respondent to restore the petitioner's GST Registration bearing GSTIN 33CIDPB8453M1Z5 by revoking the cancellation of registration.

For Petitioner : Mr.A.V.Saha

For Respondents : Mr.R.Gowrishankar
Standing Counsel

ORDER

This writ petition has been filed challenging the order dated 25.07.2024 passed by the second respondent and consequently directing the second respondent to revoke the cancellation of petitioner's GSTN Registration No. 33CIDPB8453M1Z5.

2.The learned counsel for the petitioner as well as the learned Standing Counsel 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.

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. Accordingly, the impugned order is set aside and the second 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. Consequently, the connected miscellaneous petition is closed.

29.07.2025

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

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Cantonment, Thiruchirapalli

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3.The Superintendent,
GST and Central Excise,
Ariyalur - II, Range,
Thiruchirapalli - II Division,
Thiruchirapalli

C.SARAVANAN, J.

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