



W.P.(MD)No.20742 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20742 of 2025
and
W.M.P.(MD)No.16059 of 2025

M/s.SMS & Co.,
Represented by its Managing Partner,
Settu Manikandan,
51, 52, Charles Nagar - 2,
Pudukottai, Tamilnadu-622 005.

... Petitioner

-VS-

1.The Joint Commissioner of GST and Central Excise (Appeals),
Coimbatore,
Trichy Circuit Office,
No.1-Williams Road,
Tiruchirapalli – 620 001.

2.The Superintendent of GST and Central Excise,
Pudukottai I Range,
Thanjavur Division,
Pudukottai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in respect of impugned Order-in-Appeal TRY.CGST-JC-APP-07-2025 dated 27.02.2025 in A.No.225/2024-GST.TRY-JC-DIN:20250259KV0000130320 along with Form



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GST APL-04 dated 27.02.2025 passed by the first respondent and quash the same and direct the respondents to restore the GST Registration GSTIN No. 33AEWFS8501C1ZX of the petitioner.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

This Writ Petition is disposed of at the admission stage itself, after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, as the issue is partly covered by the decision of this Court in Tvl. **Suguna Cutpiece Center vs. Appellate Deputy Commissioner (ST) (GST) and others** [(2022) 99 GSTR 386], wherein, in Paragraph 229, it has been held 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



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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.



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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."*

2. Accordingly, this Writ Petition stands disposed of in terms of the decision of this Court in **Tvl. Suguna Cutpiece Center** [cited supra]. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
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C.SARAVANAN, J.

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