BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22059 of 2025

Antony Vinitha Rose ... Petitioner

Vs.

The Superintendnt of CGST and Central Excise,
Tirunelveli Range,
1/1A, Near 627 007 Police Station Road,
Perumalpuram, Melapalayam,
irunelveli - 627 005. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Certiorarified Mandamus to call for the records on the file of the respondent in Reference No ZA3312240215715 dated 04/12/2024 and to quash the same as illegal, arbitrary, and direct the respondents to revoke the cancellation of petitioners GSTN registration No 33DKQPA8024K1Z1 within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Nandhakumar
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned counsel for the respondent.

2. Both the learned counsel concede 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. Under these circumstances, the impugned order dated 04.12.2024 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. This Writ Petition is disposed of, with the above observation. No costs.

12.08.2025

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

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To

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1/1A, Near 627 007 Police Station Road,
Perumalpuram, Melapalayam,
irunelveli - 627 005.

C.SARAVANAN, J.

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