BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD)No.23279 of 2025
and
W.M.P.(MD)No.18294 of 2025

M/s.VKG Sunlight Service Private Limited,
GSTN : 33AAFCV8872P1ZG
Rep. by its Director
Mr.Murugan Kandaswamy,
2/125, Kasturiba Hospital Road,
T.V.K. Nagar, Chinnalapatti,
Athoor, Dindigul - 624301. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Dindigul Rural Assessment Circle,
Second Floor, CT Buildings,
Sub Collector Office Road,
Dindigul - 624001. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in Reference No.ZA330724075561J dated 15.07.2024 and quashing the same as illegal and arbitrary and directing the respondent to revoke the cancellation of the petitioner's GSTN registration No.33AAFCV8872P1ZG within such time as may be directed by this Court.

For Petitioner : Mr.J.Madhusuthanan

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

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ORDER

This Writ Petition is disposed of at the admission stage itself, after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent, as the issue is squarely 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 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."

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.

26.08.2025

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
Speaking Order / Non-Speaking Order
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To

The Assistant Commissioner (ST),
Dindigul Rural Assessment Circle,
Second Floor, CT Buildings,
Sub Collector Office Road,
Dindigul - 624001.

C.SARAVANAN, J.

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W.P.(MD) No.23279 of 2025

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