BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.26220 of 2025

Tvl.SMR.Furniture Land,
Rep. by its Proprietor,
S.Jegatheesh Sugin,
S/o.Suyambu,
35, Main Road, Perungudi Kiramam,
Kavalkinaru,
Tirunelveli District – 627 116. ... 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 Commercial Tax Officer,
   Nanguneri Assessment Circle,
   SF-29-3, Kalakkad main road,
   Nanguneri,
   Tirunelveli District – 627 108. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the second respondent in Reference No.ZA331022046889H dated 15.10.2022 and quash the same and consequently direct the respondents to revoke the cancellation of the petitioner's GSTIN:33AXLPJ3823H2ZI.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. The petitioner has challenged the impugned order cancelling GST registration of the petitioner.

3.The learned counsel on either side submit that the issue is squarely covered by decision rendered by this Court in the case of ***Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others, in W.P.Nos.25048, 25877, 12738 of 2021 and etc., batch (decided on 31.01.2022),*** wherein this Court had ordered as follows:

> "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 and etc. batch 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 and etc. batch 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 is set aside and the respondent is directed to restore the GST registration subject to the petitioner complying with the conditions imposed in ***Tvl.Suguna Cutpiece Center***'s case (cited supra).

5.The grievance of the respondent is that the petitioner has not furnished the bank account details. The petitioner undertakes to do so immediately.

6.With the aforesaid observations, this Writ Petition is disposed of. No costs.

23.09.2025

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

To:

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Tirunelveli District – 627 108.

G.R.SWAMINATHAN,J.

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