BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26772 of 2025
and
W.M.P(MD)No.20770 of 2025

Kochappavoou Ajikumar ... Petitioner

Vs.

The Superintendent,
DS Goods and Service Tax Network,
Nagercoil,
Kanyakumari District. ... Respondent

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 pursuant to the Impugned order passed by the respondent dated 11.04.2025 vide Reference No. ZA330425077053S and quash the same and consequentially direct the respondent to restore the GST Registration No.33AKMPA4674Q2ZN.

For Petitioner : Mr.Lakshmi Gopinathan
For Respondent : Mr.R.Gowri Shankar

ORDER

The learned counsel on either side agreed that the issue raised in this writ petition is covered by the decision of this Court reported in ***2022 SCC Online Madras 9099 [Tvl.Suguna Cutpiece Center v. Appellate Deputy Commissioner (St) (Gst), Salem, decided on 31.01.2022]***.

2. A learned Judge of this Court vide order dated 04.04.2025 in W.P.No.12218 of 2025 had followed the same. Paragraph 6.1 of the said order reads as follows.

> *"6.1 In view of the above, this Court is inclined to revoke the impugned orders passed by the respondents canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:~*
>
> *(i) The petitioner is directed to file returns for the subject period till date, if not filed, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of 4 weeks from the date of restoration of GST Registration of the petitioner.*
>
> *(ii) It is made clear that such payment of tax, interest, fine/fee etc. shall not be allowed to be made or*

adjusted from and out of any Input Tax Credit (ITC) which may be lying unutilized or unclaimed in the hands of the petitioner.

(iii) If any ITC has remained unutilized, it shall not be utilised until it is scrutinized and approved by an appropriate or competent officer of the Department.

(iv) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

(v) If any ITC was earned, it shall be allowed to be utilized only after scrutinisation and approval by the respondent or any other competent authority.

(vi) If any of the aforesaid conditions is not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

3.The order impugned in this Writ Petition is set aside and the writ petition is disposed of on the same terms. No costs. Consequently, connected miscellaneous petition is closed.

25.09.2025

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

G.R.SWAMINATHAN, J.

MGA

To

The Superintendent,
DS Goods and Service Tax Network,
Nagercoil,
Kanyakumari District.

W.P(MD)No.26772 of 2025

25.09.2025