BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 03.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.34928 of 2025

Tvl Arockya Agencies,
Represented by its Proprietor P.Thaineshrani,
D/o.Vethamuthu,
62/6 C2, Erivayal Road,
Maravamangalam,
Sivagangai District-630 554. ... 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 Assistant Commissioner (ST),
   Sivagangai Assessment Circle,
   Commercial Taxes Buildings,
   Opp. to EB Office, Collectorate Complex,
   Sivagangai-630 562. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the 2nd Respondent in Reference No.ZA3312241619889 dated 24.12.2024 and quash the same and consequently direct the respondents to revoke the cancellation of Petitioner's GSTIN 33AIKPT6351P1ZJ.

For Petitioner : Mr.R.Veeramanikandan

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

2. This Writ Petition is filed challenging the order of the 2nd Respondent in Reference No.ZA3312241619889 dated 24.12.2024, wherein the GST registration of the petitioner's concern was cancelled and seeking to revoke the cancellation of Petitioner's GSTIN 33AIKPT6351P1ZJ.

3. The learned counsel appearing for the petitioner submits that since the petitioner failed to file return, the respondents cancelled the GST registration of the petitioner. However, the learned counsel for the petitioner submits that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any and hence, prays this Court to revoke the order passed by the respondent for cancellation of GST registration of the petitioner.

4. The learned Additional Government Pleader appearing for the respondents would submit that the issue stands covered by a series of judgments, commencing with the decision in ***Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others,*** wherein, under identical circumstances, this Court has directed the revocation of registration subject to conditions.

5. This Court has been consistently following the directions issued in ***Tvl.Suguna Cutpiece Center's case***. The relevant portion of the order is extracted hereunder:

> *"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.”

6. In view thereof, the benefit extended by this Court vide its earlier order in ***Suguna Cutpiece Centre's case*** cited supra, may be extended to the petitioner.

7. Accordingly, this Writ Petition is disposed of on the above terms. No costs.

03.12.2025

Index   : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
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KRISHNAN RAMASAMY, J.

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To

1. The Commissioner of Commercial Taxes,
   O/o.The Principal and Special Commissioner
   of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai-600 005.

2. The Assistant Commissioner (ST),
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