BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36264 of 2025

Tvl.BY4PETS,
Represented by its Partner
S.Shyamsundar, S/o. M.Sivakumar
No.4, South Sabari Nagar
Madurai District - 625 003.

... Petitioner

Vs.

1.The Commissioner Of Cgst And Central Excise,
O/o The Commissioner of CGST and Central Excise
No.4, Lal Bahadur Shashtri Marg, C.R. Buildings
Bibikulam, Madurai - 625 002.

2. The Superintendent
Madurai Rural (South)
Thirupparankundram Range
O/o Madurai - I Division (CGST and Central Excise)
No.4, Lal Bahadur Shashtri Marg
C.R.Buildings, Bibikulam, Madurai - 625 002

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order of the 2nd Respondent in Reference No.ZA3304241067401 dated 24/04/2024 and quash the same and consequently direct the Respondents to revoke the cancellation of our GSTIN 33AAXFB1407B1ZW

For Petitioner : Mr.Rooban B

For Respondent : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging impugned order dated 24.04.2024 passed by the respondent.

2. Mr.N.Dilipkumar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that due to financial constrains, the petitioner had not filed the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 24.04.2024.

4. Further, he would submit that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

5. In reply, the learned counsel appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 24.04.2024 and requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned counsel for the respondent and also perused the materials available on record.

7. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 24.04.2024. According to the petitioner, due to financial constrains, he had failed to file his returns continuously for a period of 6 months. The reason provided for

non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

8. In view of the above, this Court is inclined to revoke the impugned order dated 24.04.2024 passed by the respondent 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 shall pay a sum of Rs.1,000/- (Rupees Thousand Only) to the District Siddha Medical Officer CCRI PKM, Account No.10767823177, IFSC Code : SBIN0000898, MICR CODE : 625002601, Branch: SBI Periyakulam.
>
> (ii) Upon production of proof with regard to the payment as stated above, the respondent shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow the petitioner to file the returns and to pay the tax/penalty/fine, within a period of four weeks therefrom.

(iii) The petitioner is directed to file returns for the 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.

(iv) 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.

(v) 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.

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

(vii) If any ITC was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondent or any other competent authority.

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

9. With the above directions, this writ petition is disposed of. No cost.

18.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1.The Commissioner Of Cgst And Central Excise,
O/o The Commissioner of CGST and Central Excise
No.4, Lal Bahadur Shashtri Marg, C.R. Buildings
Bibikulam, Madurai - 625 002.

2. The Superintendent
Madurai Rural (South)
Thirupparankundram Range
O/o Madurai - I Division (CGST and Central Excise)
No.4, Lal Bahadur Shashtri Marg
C.R.Buildings, Bibikulam, Madurai - 625 002

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)No.36264 of 2025

18.12.2025