BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35891 of 2025
& W.M.P.(MD)No.28531 of 2025

Dheenathayalan Radha,
Rep by its Proprietor, S Radha,
GSTIN 33AHCPR6003M1ZD,
86/4, Prema School Street,
Jeva Nagar 1st Street, Jaihindpuram
Madurai - 625 011.

... Petitioner

Vs.

1. The Superintendent of Central Tax
Thiruparankundram Range, West Veli Street
Madurai East, Madurai - 625 002.

2. The Joint Commissioner (Central Tax) - Appeals
Office of the Joint Commissioner (GST Appeals)
Near Income Tax Road, Viswanathapuram
B.B.Kulam, Madurai - 625 002.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of 2nd respondent on GSTIN 33AHCPR6003M1ZD vide reference No.ZA331223081835L dated

20.12.2023 and quash the same as illegal and violation of principal natural justice and consequently restore the GSTIN registration of the petitioner within time frame fixed by this Honble Court.

For Petitioner : Mr.Velpradeep I

For Respondent : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging impugned order dated 20.12.2023 passed by the 2nd respondent.

2. Mr.N.Dilip Kumar, learned counsel, takes notice on behalf of the respondent.

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 health issues, the petitioner was not in a position to file the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the 2nd respondent vide

order dated 20.12.2023. Aggrieved over the said order, an appeal was preferred by the petitioner on 21.01.2025. However, the same was not yet disposed of by the 1st respondent. Hence, this petition.

5. 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 2nd respondent for cancellation of GST Registration of the petitioner.

6. In reply, the learned counsel appearing for the respondents confirms that the GST registration of the petitioner was cancelled by the 2nd respondent vide impugned order dated 20.12.2023 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the materials available on record.

8. In this case, the GST registration of the petitioner was cancelled by the 2nd respondent vide the impugned order dated 20.12.2023. According to the petitioner, due to his poor health condition, he was not in a position to file the returns continuously for a period of 6 months. In such case, 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.

9. In view of the above, this Court is inclined to revoke the impugned order dated 20.12.2023 passed by the 2nd 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 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.

(ii) 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.

(iii) 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.

(iv) 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.

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

(vi) 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.

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

10. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

16.12.2025

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

To

1. The Superintendent of Central Tax
Thiruparankundram Range, West Veli Street
Madurai East, Madurai - 625 002.

2. The Joint Commissioner (Central Tax) - Appeals
Office of the Joint Commissioner (GST Appeals)
Near Income Tax Road, Viswanathapuram
B.B.Kulam, Madurai - 625 002.

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)No.35891 of 2025
& W.M.P.(MD)No.28531 of 2025

16.12.2025