



WEB COPY



W.P.(MD)No.36324 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36324 of 2025

Uma Sigamani
D/o.Arul Sigamani
No.4/333A, Main Road
Avaraikulam, Radhapuram
Tirunelveli District.

... Petitioner

Vs.

The Commercial Tax Officer
Nanguneri, Tirunelveli District.

... 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 of the Respondent in his proceedings in Reference Number ZA331024026478S dated 07.10.2024 and quash the same and further direct the Respondent to revoke the cancellation of the Registration under the GST Act bearing GSTIN/UIN 33AOAPU6052N1ZM

For Petitioner : Mr.R.Maheswaran

For Respondent : Mr.R.Suresh Kumar, AGP



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ORDER

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This writ petition has been filed challenging impugned order dated 07.10.2024 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, 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 financial constrains and ill health, 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 07.10.2024.

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



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order passed by the respondent for cancellation of GST Registration of the petitioner.

6. In reply, the learned Additional Government Pleader appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 07.10.2024 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

8. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 07.10.2024. According to the petitioner, due to financial constraints and ill-health, 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.



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9. In view of the above, this Court is inclined to revoke the impugned order dated 07.10.2024 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.2,000/- (Rupees Two 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.



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(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.

10. 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



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The Commercial Tax Officer
Nanguneri, Tirunelveli District.



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KRISHNAN RAMASAMY.J.,

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