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W.P.No.6550 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6550 of 2026

Tvl.Whitefield Communication Private Limited,
Rep by its Accounts Manager
S.Ananda Kumar

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal Chennai – 1,
Second Floor, Main Building,
Greams Road, Chennai – 600 006.

2.The Assistant Commissioner (ST),
Kilpauk Assessment Circle,
No.1, 3rd Floor, PAPJM Building,
Greams Road, Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the First Respondent to dispose the appeal bearing Ref.No.ARN AD330325000237O dated 01.03.2025 filed by the Petitioner, against the order of cancellation of registration in Form GST REG – 19 bearing Ref.No.ZA330125110490A dated 20.01.2025 passed by the second respondent, at the earliest, on merits.

For Petitioner : M/s.D.S.Vipula

For Respondents : Mr.C.Harsharaj
Special Government Pleader



W.P.No.6550 of 2026

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. The Petitioner is before this Court against the impugned order in Form GST REG – 19, whereby proposal in Show Cause Notice dated 02.01.2025 in Form GST REG – 17 has been confirmed canceling the Petitioner's GST Registration with effect from 30.11.2024.

4. It is noticed that the Petitioner has also filed an appeal before the Appellate Authority on 01.03.20225 and that the said Appeal is pending.

5. The learned Special Government Pleader for the Respondents submitted that the issue is now covered by the decision of this Court in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory Vs. The Appellate Deputy Commissioner (ST) (GST), Salem and another,**



(2022) 99 GSTR 386 wherein, in Paragraph Nos.227 to 229, this Court has

observed as under:-

“227. This is a fit case for exercising the power under Article 226 of the Constitution of India in favour of the petitioners by quashing the impugned orders and to grant consequential relief to the petitioners. By doing so, the Court is effectuating the object under the GST enactment of levying and collecting just tax from every assessee who either supplies goods or service. Legitimate Trade and Commerce by every supplier should be allowed to be carried on subject to payment of tax and statutory compliance. Therefore, the impugned orders deserve to be quashed.

228. These petitioners deserve a chance and therefore should be allowed to revive their registration so that they can proceed to regularize the defaults. The authorities acting under the Act may impose penalty with the gravity of lapses committed by these petitioners by issuing notice. If required, the Central Government and the State Government may also suitably amend the Rules to levy penalty so that it acts as a deterrent on others from adopting casual approach.

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*



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W.P.No.6550 of 2026

- 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*



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W.P.No.6550 of 2026

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.”

6. Recording the same, this Writ Petition is disposed of by quashing the impugned Assessment order and the case is remitted back to the Respondents to pass a fresh order on merits, as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order. The Petitioner shall endeavor to withdraw the appeal which is pending before the Appellate Authority. No costs.

23.02.2026

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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