IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8236 of 2026
and WMP Nos.8924 and 8926 of 2026

AMR Trading Corporation,
Rep by its Proprietor Manivannan
No. 35/7, P.H. Road, Sivabootham, Karambakkam,
Chennai 600 095.

..Petitioner(s)

Vs

The Assistant Commissioner ST
Porur, Chennai 600 116.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamsu, to call for the records of the impugned order dated 21.07.2025 bearing reference No. ZA330725219239G passed by the respondent rejecting the petitioner's application for revocation of cancellation of GST registration quash the same and consequently direct the respondent to restore the petitioner's GST Registration No. 33ABOFA1999B1ZF granted under GST Act 2017.

For Petitioner(s): Mr. V. Arunkumar

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In this Writ Petition, the petitioner had challenged the impugned order dated 21.07.2025 in Form GST REG 05 whereby application filed for revocation of cancellation of the registration on 23.01.2025 was rejected in the absence of a reply to Show Cause Notice dated 06.05.2025. It is noticed that earlier the Petitioner was issued with a Show Cause Notice in Form GST REG 17 dated 21.12.2024 wherein it is stated:

> *"Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:*
>
> *1. Section 29(2)(c)- Person, other than paying tax u/s 10, failed to furnish returns for prescribed periods*
>
> *Remarks:*
>
> *No return is filed since July 2024*
>
> *You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.*
>
> *You are hereby directed to appear before the undersigned authority on 27/12/2024 at 12:00.*
>
> *If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.*
>
> *Please note that your registration stands suspended with*

effect from 21/12/2024.

Kindly refer the supportive document attached for case specific details."

3. The Petitioner has failed to file a reply to the same. Under these circumstances the GST Registration was cancelled by an order dated 09.01.2025 in Form GST REG 19.

4. It is in this background the petitioner had filed an application on 23.01.2025 for revocation of cancellation of the GST Registration in Form GST REG 19 dated 09.01.2025. The Show Cause Notice issued to the petitioner in From GST REG 23 dated 06.05.2025 which was also not replied back and therefore, it has culminated the interim order.

5. Considering the overall facts and circumstances of the case, the case is remitted back to the respondent to pass a fresh order on merits subject to petitioner complying with the conditions stipulated 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 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."*

6. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03-03-2026

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

jv

To

The Assistant Commissioner ST
Porur, Chennai 600 116.

C.SARAVANAN, J.

jv

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