IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21182 of 2026
and
W.M.P. Nos.22918 and 22921 of 2026

A.Clifford Jem
Proprietor of M/s. Cornestone Pest Services
No.15/20A, S3 Second Floor,
Gopis Paradise Apartments, Sivan Koil Street,
Ayappakkam, Chennai,
Tiruvallur, Tamil Nadu 600077

..Petitioner

Vs

1. The Commercial Tax Officer
   Tiruverkadu.

2. The Joint Commissioner
   Tiruverkadu

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the first respondent passed in Reference No.ZA330425011070E dated 02.04.2025 in Form GST REG -19 and the consequential impugned order of the second respondent passed in Reference No. ZA331125014942X dated 04.11.2025, and quash both the impugned proceedings as passed in violation of principles of natural justice, cryptic, arbitrary and further direct the first respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017.

For Petitioner: Mr.Rajkumar P

For Respondents: Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

The petitioner challenges an order of cancellation of his GST registration. The petitioner is engaged in the business of providing pest control services to commercial food industries and restaurants including food business establishments and was a registered person under applicable GST laws. Pursuant to a show cause notice dated 10.12.2024 stating that the petitioner had not filed GST monthly returns regularly, the impugned order was issued. According to the petitioner, the first respondent has cancelled the registration retrospectively from 31.08.2024 without assigning any independent reason. Therefore, the present writ petition was filed.

2. Learned counsel for the petitioner submits that the cancellation of the GST registration is causing immense hardship and that such cancellation should be revoked. In support of his contentions, he draws reference to the Judgment of this Court in *Suguna Cutpiece v. Appellate Deputy Commissioner (ST)(GST), W.P.Nos.25048 of 2021 batch (Suguna Cutpiece)*.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents. She submits that the GST registration of the petitioner was cancelled on account of the petitioner not filing returns regularly. She further submits that the order issued in *Suguna Cutpiece* was a conditional order and that the petitioner should be directed to comply with all conditions stipulated therein.

4. In *Suguna Cutpiece*, this Court directed restoration of GST registration subject to several terms and conditions. The said judgment was followed thereafter in many cases. In order to maintain consistency, I am inclined to follow the said judgment.

5. In the operative portion thereof, the following directions were issued:

> *"i. The petitioner is directed to file her returns for the period prior to the cancellation of registration, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of forty five (45) days from the date of receipt of a copy of this order.*
>
> *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 the petitioner.*

iii. If any Input Tax Credit has remained unutilized, it shall not be utilised until it is scrutinized and approved by an appropriate or competent officer of the Department.

iv. Only such approved Input Tax Credit shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

v. The petitioner 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.

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. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

viii. 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 the petitioner to file the returns and to pay the tax / penalty / fine.

ix. 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. The restoration of the GST registration is subject to and conditional upon fulfilling the above conditions.

7. Accordingly, this writ petition is disposed of on the same terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

1. The Commercial Tax Officer
   Tiruverkadu.

2. The Joint Commissioner
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SENTHILKUMAR RAMAMOORTHY, J.

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