IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22016 of 2026

M/s Om Sai Beverages,
Represented by its proprietor M. Sivakumar,
No 30/6 Vimala Flats, Somiah Street,
Agaram, Perambur,
Chennai 600 082.

..Petitioner

Vs

The Commercial Tax officer
Perambur Assessment Circle,
Chennai.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in Reference Number - ZA330725185921A quash the order dated 16.07.2025 passed therein and further direct the respondent to restore and activate the registration of the petitioner in GSTIN / UIN – 33BAPPS5172R1ZQ.

For Petitioner: Mr. P.V.Sudakar

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

The petitioner challenges an order of cancellation of his GST registration. The petitioner is a dealer in beverages and was a registered person under applicable GST laws. Pursuant to a show cause notice dated 27.06.2025 stating that the petitioner had not filed GST monthly returns for prescribed periods, the impugned order was issued. According to the petitioner, the non-filing of monthly returns during the relevant period was due to business and financial issues. Therefore, he has filed the present writ petition.

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. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. He submits that the GST registration of the petitioner was cancelled on account of the petitioner not filing returns regularly. He 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.

19-06-2026

Index: Yes/No
Neutral Citation: Yes/No

KJ

To

The Commercial Tax officer
Perambur Assessment Circle,
Chennai.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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