IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 22997 of 2026**
**and WMP.Nos.24917 & 24918 of 2026**

M/s. S R K Telecommunication
Represented by its Proprietor Mrs Hema
W/o. Murali, No.80C/7, Durgalaya Road,
Tiruvarur, Tiruvarur District 610001.

..Petitioner

Vs

Superintendent
Tiruvarur Range,
Tiruvarur District.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned Order for Cancellation of Registration bearing reference number ZA3311243335041 dated 28.11.2024 issued by the respondent and quash the same and further direct the respondent to restore the GST Registration of the vide GSTIN- 33ABFPH0303R1ZV.

For Petitioner: Mr. Sathiyaraj E.

For Respondent: Mr. K. S. Ramasamy, Senior Standing Counsel

**ORDER**

The petitioner challenges an order of cancellation of her GST registration. The petitioner is engaged in the business of works contracts and was a registered person under applicable GST laws. Pursuant to a show cause notice dated 08.10.2024 stating that the petitioner had not filed GST monthly returns for a continuous period of six months, the impugned order was issued. According to the petitioner, due to financial issues in the business, she could not file returns from February 2024. The present writ petition was filed in the said facts and circumstances.

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. K. S.Ramasamy, learned Senior Standing Counsel, 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. Consequently, connected miscellaneous petitions are closed.

**25-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Superintendent
Tiruvarur Range,
Tiruvarur District.

**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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