IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22954 of 2026
and WMP.Nos.24867 & 24868 of 2026

Lakshmi Interiors,
Represented by its Proprietor Murugan Rajendran
23B, Balvadi Street, Nerkundram,
Chennai-600 107.

..Petitioner

Vs

Assistant Commissioner (ST),
Saligramam Assessment Circle
No.46, 3rd Floor, Bishop Garden,
Mylapore Taluk office,
Greenways Road, Chennai-600 035.

..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 impugned proceedings of the respondent passed in Reference Number ZA330725129901K dated 07.07.2025 and quash the same, as the impugned proceedings is in violation of principles of natural justice, cryptic, arbitrary and further direct the respondent to restore and activate the registration of the petitioner under the CGST/ TNGST Act 2017 and issue any other writ.

For Petitioner: Mr. Kabil Dev S

For Respondent: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

The petitioner challenges an order of cancellation of his GST registration. The petitioner is engaged in the business of interior decorations and was a registered person under applicable GST laws. Pursuant to a show cause notice dated 14.05.2025 stating that the petitioner had not filed GST monthly returns regularly, the impugned order was issued on 07.07.2025. According to the petitioner, he was facing severe financial constraints and continuous business losses. 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. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. 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.

25-06-2026

Index : Yes/No
Neutral Citation : Yes/No

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To

Assistant Commissioner (ST),
Saligramam Assessment Circle
No.46, 3rd Floor, Bishop Garden,
Mylapore Taluk office,
Greenways Road, Chennai-600 035.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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