IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23318 of 2026
and WMP.No.25286 of 2026

M/s. Kondaduvom Entertainment
Represented by its Partner Mr. Gautham Vasudev
Menon), 69A, Habibullah Road, T.Nagar,
Chennai, Tamil Nadu- 600017.

..Petitioner

Vs

1. The Superintendent Range - V
   Place No.692 MHU Complex, Nandanam,
   Chennai-600 035.

2. Goods and Services Tax Network
   Worldmark 1, Aerocity, Indira Gandhi
   International Airport, New Delhi-110037, India.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the first respondent in Reference No. ZA330919093219Z dated 26th September, 2019 and quash the said proceedings passed therein.

For Petitioner:	Ms. S. Vishnupriya
For Respondents:	Mr. Rajendran Raghavan Senior Standing Counsel

ORDER

The petitioner challenges an order of cancellation of GST registration. The petitioner is a partnership firm engaged in producing the Tamil movie "Dhruva Natchathiram" and was a registered firm under applicable GST laws. Pursuant to a show cause notice dated 03.07.2019 stating that the petitioner had not filed GST monthly returns regularly, the impugned order was issued. According to the petitioner, they were not generating any revenue since April 2018 and therefore, they were unable to file the monthly GSTR – 3B returns. 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 her contentions, she 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.Rajendran Raghavan, learned Senior Standing Counsel, submits that the writ petition has been filed about six years after the registration was cancelled. However, 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. Learned counsel for the petitioner responds by submitting that the partnership firm was formed primarily to produce the movie 'Dhruva Natchathiram' and that the movie could not be released on account of severe financial difficulties, including proceedings initiated by several creditors.

5. 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.

6. 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."

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

8. Accordingly, W.P.No.23318 of 2026 is disposed of on the same terms without any order as to costs. Consequently, connected miscellaneous petition is closed.

24-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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