IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 36993 of 2025
and
WMP.No.41376 of 2025

M/s.Evolve Business Ventures Represented by its
Proprietor V Mamta
No. 3/9, Manomani Ammal Street, Kilpauk,
Chennai, Tamilnadu600010

..Petitioner(s)

Vs

The Assistant Commissioner
Kilpauk

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the Respondent vide the order for cancellation of GST registration in GST REG 19 reference No. ZA331124324908M dated 27.11.2024 and quash the said proceeding passed therein.

For Petitioner(s): M/s.S.Vishnu Priya

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 27.11.2024, passed in Form GST REG – 19, whereby the petitioner's GST registration was cancelled pursuant to a Show Cause Notice dated

19.09.2023. The said notice was issued following a physical verification / inspection conducted on 30.08.2023.

2. Consequent to the said proceedings, the petitioner's Electronic Credit Ledger was also blocked on 20.09.2023. The same was later withdrawn / revoked on 12.01.2026, after a second inspection of the premises.

3. The learned counsel for the petitioner, therefore, submits that the impugned cancellation of the GST registration deserves to be revoked.

4. The learned Government Advocate, on the other hand, submits that the petitioner may be given liberty to file an application for revocation of the cancelled GST registration in terms of Section 30 of the respective GST Enactments.

5. Considering the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, and taking note of the fact that the petitioner's premises was subsequently inspected, pursuant to which the Electronic Credit Ledger that was earlier blocked has been unblocked, I am of the view that the GST registration can be ordered to be restored.

6. This is notwithstanding the fact that the petitioner ought to have filed an application under Section 30 for revocation of the GST registration, in line with the Principle laid down by this Court in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022) 99 GSTR 386 wherein, in Paragraph Nos.227 to 229, this Court has observed as under:-

> *"227. This is a fit case for exercising the power under Article 226 of the Constitution of India in favour of the petitioners by quashing the impugned orders and to grant consequential relief to the petitioners. By doing so, the Court is effectuating the object under the GST enactment of levying and collecting just tax from every assessee who either supplies goods or service. Legitimate Trade and Commerce by every supplier should be allowed to be carried on subject to payment of tax and statutory compliance. Therefore, the impugned orders deserve to be quashed.*
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> *228. These petitioners deserve a chance and therefore should be allowed to revive their registration so that they can proceed to regularize the defaults. The authorities acting under the Act may impose penalty with the gravity of lapses committed by these petitioners by issuing notice. If required, the Central Government and the State Government may also suitably amend the Rules to levy penalty so that it acts as a deterrent on others from adopting casual approach.*
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> *229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:-*
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> > i.*The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation*

along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

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 these petitioners.

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

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

v.The petitioners 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 and payment of GST shall also be in cash.

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.The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

viii.On payment of tax, penalty and

uploading of returns, the registration shall stand revived forthwith.

ix.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 these petitioners to file their returns and to pay the tax/penalty/fine.

x.*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.”*

4. The above said order will hold good to the present Writ Petition also. Accordingly, this Writ Petition stands disposed of in terms of the directions contained in **Tvl.Suguna Cut Piece Center** case (referred to *supra*). No costs. Connected Writ Miscellaneous Petition is closed.

18-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Assistant Commissioner
Kilpauk

C.SARAVANAN, J.

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