Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43312 of 2026

WMP Nos.48622 and 48623 of 2026

CNR: {HCMA012475292026}

Rahmath Scented Cleanser
Rep. by its proprietor,
Baburahmath S/o. Mohamed Rahiman,
Old No.5/208 New No.5/209 5th Main Road,
Ottery, Vandalur, Kancheepuram,
Chennai, Tamil Nadu-600 048.

..Petitioner(s)

Vs

The Assistant Commissioner
Thirukazhukundram Assessment Circle,
42, Wahab Street,
Thirukazhukundram.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned cancellation order passed by the Respondent in FORM GST REG-19 bearing Reference No. ZA3306262827373 dated 24.06.2026 cancelling the Petitioners GST Registration bearing GSTIN 33AFGPR7303L2Z9 of the Tamil Nadu Goods and Services Tax Act, 2017,

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quash the same and consequently direct the Respondent to restore the GST Registration of the Petitioner bearing 33AFGPR7303L2Z9.

For Petitioner(s): Mr. Bhoopalan D.

For Respondent(s): Ms. Amirta Poonkodi Dinakaran
Additional Government Pleader (Taxes)

ORDER

The present Writ Petition has been filed challenging the order dated 24.06.2026, whereby the respondent cancelled the petitioner's GST registration.

2. The learned counsel for the petitioner submitted that the petitioner is engaged in the business of power supply and is registered under the TNGST Act, 2017, with effect from 06.07.2017. He further submitted that the cancellation proceedings were initiated and the order was passed without providing a proper opportunity of hearing and without following the prescribed mode of service, thereby violating the principles of natural justice.

3. He further submitted that the petitioner is willing to file his GST returns and pay the entire tax liability along with applicable interest and penalty, if any. Consequently, he requested this Court to set aside the impugned order and direct the respondent to restore the petitioner's GST registration.

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4. In reply, the learned Additional Government Pleader appearing for the respondent submitted that the petitioner had not filed his returns for the last six months, and hence, the GST registration was cancelled. However, she submitted that as per the settled position of law laid down by this Court in the case of **Suguna Cutpiece Centre v. The Appellate Joint Commissioner of GST (ST) and Another**, the request of the petitioner may be considered by the respondent subject to the payment of the entire tax dues along with interest and penalty, and the filing of all pending returns in a time-bound manner.

5. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent, and perused the materials placed before this Court.

6. In the present case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 24.06.2026. According to the petitioner, due to financial constraints, he had failed to file his returns during the relevant period. The reason provided by the petitioner for non-compliance with the provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

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7. In view of the above, this Court is inclined to revoke the impugned order dated 24.06.2026 passed by the respondent canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:

(i) The respondent 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, within a period of four (4) weeks therefrom.

(ii) The petitioner is directed to file returns for the period till date, if not filed, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of four weeks from the date of restoration of GST Registration of the petitioner.

(iii) It is made clear that such payment of tax, interest, fine/fee etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit (ITC) which may be lying unutilized or unclaimed in the hands of the petitioner.

(iv) If any ITC has remained unutilized, it shall not be utilised until it is scrutinized and approved by an appropriate or competent officer of the Department.

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(v) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

(vi) If any ITC was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondent or any other competent authority.

(vii) If any of the aforesaid conditions is not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

8. With the above directions, this Writ Petition is disposed of. W.M.P.No.48622 of 2026 filed to dispense with the production of the original impugned order, is allowed. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

29-10-2026

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To

The Assistant Commissioner
Thirukazhukundram Assessment Circle,
42, Wahab Street,
Thirukazhukundram.

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KRISHNAN RAMASAMY, J.

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