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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43611 of 2026

CNR:{HCMA012513952026}

Ador-rajdeep Consortium
Door No. 3, Jaffer syrang Street,
Chennai 600001.
Now at Room No.1, 3rd Floor
Door No. 72/80, Moore Street,
Chennai - 600 001. Tamil Nadu.
Represented by its Authorised Signatory, Sri.
Rahul Tanaji Sawardekar.

..Petitioner(s)

Vs

1. The Assistant Commissioner ST
   Harbour Assessment Circle, Integrated
   Commercial Taxes Building,
   Room No.325, 3rd Floor, No.32, Elephant Gate
   Bridge Road, Chennai - 600 003.

2. The Deputy Commissioner ST
   GST- Appeal, Chennai-I,
   Chennai 600 006, Tamil Nadu.

3. The Joint Commissioner of State Tax
   Chennai North Division, Chennai - 600 003.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the 1st Respondent to forthwith implement the order dated 28.12.2022 passed by the 2nd Respondent in Appeal No. AP/GST/489/2022 uploaded on 21.11.2024, in its entirety, including to restore/activate the petitioners GST registration bearing GSTIN 33ABRFA6021 FIZP.

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For Petitioner(s): Mr.K.Rajasekhar for Mr.Antara Balaji

For Respondent(s): Mr.B.Sivaraman, GA

Order

This writ petition has been filed to direct the 1st respondent to implement the order dated 28.12.2022 passed by the 2nd respondent.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondents.

3. By consent of the parties, the main petition is taken up for disposal at the stage of admission itself.

4. The learned counsel appearing for the petitioner would submit that in this case, initially, the petitioner's GST Registration was cancelled by the 1st respondent vide order dated 01.02.2022. Aggrieved over the said order, an appeal was preferred by the petitioner on 28.04.2022. The said appeal was disposed of, vide order dated 28.12.2022, whereby the aforesaid cancellation order was revoked by the 2nd respondent. Though the said order was passed as early as on 28.12.2022, the 1st respondent had not at all implemented the same till date. Hence, this petition.

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5. In reply, the learned counsel appearing for the respondent would submit that the order passed by the 2nd respondent will be implemented by the 1st respondent within the time stipulated by this Court. Hence, he requests this Court to pass appropriate orders.

6. Heard the learned counsel appearing for the petitioner and the respondent and also perused the entire materials available on record.

7. In the case on hand, initially, the petitioner's GST Registration was cancelled by the 1st respondent vide order dated 01.02.2022. Thereafter, the said cancellation order was revoked by the 2nd respondent vide order dated 28.12.2022. However, the said order was not at all implemented till date.

8. In view of the above, this Court, sitting under Article 226 of Constitution of India, is inclined to revoke the order of cancellation passed by the 1st respondent, based on the order dated 28.12.2022 passed by the 2nd respondent. Accordingly, the cancellation of registration made by the 1st respondent, vide order dated 01.02.2022, 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

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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 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 4 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.

(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.

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10. With the above directions, this writ petition is disposed of. No cost.

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

nsa

To

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KRISHNAN RAMASAMY J.

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