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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44458 of 2026

CNR: {HCMA012514312026}

Case QR

Ranganathan Chinnapaiyyagounder
Proprietor of C. Ranganathan
3/16A, Ayyamperumapatti, Palayur,
Salem, Tamil Nadu-636 302

..Petitioner(s)

Vs

Assistant Commissioner
Suramangalam, Salem

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari call for the records of the Impugned Order of Cancellation of GST Registration dated 12.08.2025 bearing Reference No. ZA330825060694B with effect from 28.02.2025, from the files of the respondent herein, QUASH the same, and further DIRECT the Respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act,2017 and the Tamil Nady Goods and Services Tax Act,2017 in GSTIN GSTIN 33AGCPC2992D2ZU.

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For Petitioner(s): Ms. Aparna Nandakumar

For Respondent(s): Mr. I. Dinesh
Additional Government Pleader (Taxes)

ORDER

The present Writ Petition has been filed challenging the order dated 12.08.2025, whereby the respondent cancelled the petitioner's GST registration.

2. The learned counsel for the petitioner submits that the petitioner was regular in filing monthly returns in Form GSTR-1 and Form GSTR-3B until January 2025. However, the petitioner's accountant discontinued their services in January 2025, following which the petitioner faced difficulties in accessing the portal. She further submits that the petitioner was unaware of how to operate and access the GST portal; thus, the petitioner had no knowledge of the show-cause notice or any other proceedings initiated against the proprietorship concern.

3. She further submits that the petitioner is ready and willing to file all pending GST returns and pay the entire tax liabilities along with applicable interest and late fees/penalty, if any. Consequently, he prays that this Court set

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aside the impugned order and direct the respondent to restore the petitioner's GST registration.

4. In reply, the learned Additional Government Pleader (Taxes) appearing for the respondent would submit that as per the settled position of law laid down by this Court in the case of ***"Suguna Cutpiece Centre Vs. the Appellate Joint Commissioner of GST (ST) (GST) and Another"***, the request of the petitioner may be considered by the respondent subject to payment of entire tax dues including penalty along with all other returns, within 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 this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 12.08.2025. According to the petitioner, since the accountant discontinued their services from January 2025, the returns could not be filed during the relevant period. The reason provided for non-compliance with the relevant 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 12.08.2025 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 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.

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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. There shall be no order as to costs.

05-11-2026

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To

The Assistant Commissioner,
Suramangalam, Salem.

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KRISHNAN RAMASAMY, J.

Asi

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