WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43084 of 2026

CNR:{HCMA012517452026}

Ellappan sukumaran

..Petitioner(s)

Vs

The Assistant Commissioner
Vellore (South).

..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 to call for the records relating to the impugned Order for Cancellation of Registration vide FORM GST REG-19 bearing ref No. ZA331125043297R dated 10.11.2025 to quash the same and further direct the Respondent to restore the GST registration of the Petitioner vide GSTIN- 33AASPS3391Q1ZP.

For Petitioner(s): Ms. R.Swetha

For Respondent(s): Ms.G.Dhana Madhri, Special Government Pleader (Tax)

Order

This writ petition has been filed challenging impugned order of cancellation dated 10.11.2025 passed by the respondent.

https://www.mhc.tn.gov.in/judis

WEB COPY

2.Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.The learned counsel for the petitioner submitted that, owing to ill health, the petitioner had engaged a tax consultant to manage his GST compliances. However, the tax consultant failed to inform the petitioner about the show-cause notice and the subsequent proceedings initiated by the respondent. As a result, the petitioner remained unaware of the proceedings and was unable to file a reply or participate in the personal hearing. Consequently, the petitioner neither filed a reply nor appeared for the personal hearing before the respondent. Under these circumstances, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 10.11.2025. Challenging the said impugned order of cancellation of registration passed in Form GST REG-19, the petitioner has preferred this Writ Petition.

4. Further, he would submit that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

https://www.mhc.tn.gov.in/judis

WEB COPY

5. In reply, the learned Special Government Pleader (Tax) appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide order dated 10.11.2025 and requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Tax) for the respondent and also perused the materials available on record.

7. In this case, according to the petitioner, he had filed “nil returns” due to his serious illness. In this regard, a show cause notice was issued by the respondent on 28.10.2025 and subsequently, the GST registration of the petitioner was cancelled by the respondent vide the order dated 10.11.2025. 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.

8. In view of the above, this Court is inclined to revoke the order dated 10.11.2025 passed by the respondent canceling the GST registration of the

https://www.mhc.tn.gov.in/judis

WEB COPY

petitioner. Accordingly, the cancellation order dated 10.11.2025 is set aside. 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 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

https://www.mhc.tn.gov.in/judis

WEB COPY

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 are not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

9. With the above directions, this writ petition is disposed of. No costs.

28-10-2026

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

SK / KSK

To
The Assistant Commissioner
Vellore (south).

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

SK

WP No. 43084 of 2026

28-10-2026

https://www.mhc.tn.gov.in/judis