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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. 44678 of 2026

CNR:{HCMA012533482026}

Case QR

AND WMP NO. 50179 OF 2026

M/s. Srinivasa Construction
(A sole Proprietorship represented
by Elumalai- Proprietor)
1/62, Mariyamman Koil Street,
Kalpoondi, Arni, Tiruvannamalai,
Tamil Nadu 632317.
GSTIN- 33AAZPE8460B1ZN

..Petitioner(s)

Vs

The Commercial Tax Officer
(Arani Assessment Circle)
Ground Floor, Fort West Street,
Near Branch Library, Arni,
Tiruvannamalai Dt, Tamil Nadu 632301.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorarified Mandamus, calling for the records relating to the impugned order for cancellation of Registration issued vide Form GST REG -19 bearing Reference No. ZA330224087721P dated 16.02.2024 quash the same and consequently direct the respondent to restore the petitioners GST Registration subject to such conditions as this Honble court may deem fit and proper

For Petitioner(s): Ms.Samriddhi S

For Respondent(s): Mr.R.Sethu Prabakaran, GA

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Order

This writ petition has been filed challenging order dated 16.02.2024 passed by the respondent.

2. Mr.R.Sethu Prabakaran, learned Government Advocate, takes notice on behalf of the respondent.

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

4. The learned counsel for the petitioner would submit that due to financial constrains, the petitioner had not filed the GST returns for more than a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 16.02.2024.

5. Further, she 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, she requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

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6. In reply, the learned counsel appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 16.02.2024 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

8. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 16.02.2024. According to the petitioner, due to financial constrains, he had failed to file his returns continuously for a period of 6 months. 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.

9. In view of the above, this Court is inclined to revoke the impugned order dated 16.02.2024 passed by the respondent canceling the GST registration of the petitioner. Accordingly, the cancellation of registration made by the respondent, vide order dated 16.02.2024, is hereby revoked, subject to the fulfillment of the following conditions:

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(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 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. The miscellaneous petition in WMP.No.50179 of 2026, which was filed to dispense with the production of original impugned order, is ordered.

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

nsa

To

The Commercial Tax Officer
(Arani Assessment Circle)
Ground Floor, Fort West Street,
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Tiruvannamalai Dt, Tamil Nadu 632301.

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KRISHNAN RAMASAMY J.

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