IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P. No.50007 of 2025
and W.M.P.Nos.55929 & 55931 of 2025

Mohamed Ali Jinnah Aabith Ahmed ... Petitioner

Vs

Superintendent of GST,
Vaniyambadi Range,
Vaniyambadi. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in Ref. No.ZA3305241220057 and quash the proceedings dated 25.05.2024 passed therein and further direct the respondent to restore the petitioner's GST Registration No. 33AUJPA5278P1Z7 granted under the TNGST / CGST Act, 2017.

For Petitioner : Mr.K.Chandrasekar

For Respondent : Mr.Sai Srujan Tayi
Senior Standing Counsel

ORDER

Mr.Sai Srujan Tayi, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 25.05.2024. The impugned order had preceded a Show Cause Notice in Form GST REG 17/31 dated 06.04.2024. However the petitioner failed to file a reply to the aforesaid Show Cause Notice and therefore the petitioner's GST registration, which was obtained on 23.04.2018, was cancelled with effect from 05.04.2024.

4. In para 6 of the affidavit filed in support of this writ petition the petitioner has averred as under :

> *"6. The petitioner states that registration certificate issued on 23.04.2018 in FORM GST REG-06, with GSTIN : 33AUJPA5278P1Z7 effective from 05.04.2024 and thereafter the petitioner had filed the monthly returns till April 2025 but the petitioner has not filed the monthly*

> *return for the periods May 2025 to November 2025. Further, the petitioner states that due to health issues in the family, personal health issues and also coupled with certain family disputes, he was unable to fully concentrate in the business as a result of which the monthly returns had not filed."*

5. Thus, it is evident that the petitioner still continue with the default for the succeeding period. The petitioner is therefore permitted to file the Return for the succeeding period together with the tax and the late fee if any.

6. The issue is *prima facie* covered by the decision of this Court in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022) 99 GSTR 386 wherein, in Paragraph Nos.227 to 229, this Court has observed as under:-

> *"227. This is a fit case for exercising the power under Article 226 of the Constitution of India in favour of the petitioners by quashing the impugned orders and to grant consequential relief to the petitioners. By doing so, the Court is effectuating the object under the GST enactment of levying and collecting just tax from every assessee who either supplies goods or service. Legitimate Trade and Commerce by every supplier should be allowed to be carried on subject to payment of tax and statutory compliance. Therefore, the impugned orders deserve to be quashed.*

228. These petitioners deserve a chance and therefore should be allowed to revive their registration so that they can proceed to regularize the defaults. The authorities acting under the Act may impose penalty with the gravity of lapses committed by these petitioners by issuing notice. If required, the Central Government and the State Government may also suitably amend the Rules to levy penalty so that it acts as a deterrent on others from adopting casual approach.

229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:-

i. The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

ii. It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.

iii. If any Input Tax Credit has remained utilized, it shall not be *utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.*

iv. Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.

v. The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.

vii. The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

viii. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

ix. The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to *allow these petitioners to file their returns and to pay the tax/penalty/fine.*

x. The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order."

7. The above said order will hold good to the present writ petition is also. Accordingly, this Writ Petition stands disposed of in terms of the directions contained in Tvl.Suguna Cut Piece Center case (referred to *supra*). No costs. Connected Writ Miscellaneous Petitions are closed.

02.01.2026

mtl
Neutral Citation : Yes/ No

To

1. Superintendent of GST,
Vaniyambadi Range,
Vaniyambadi.

C. SARAVANAN, J.

mtl

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