BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2129 of 2026
& W.M.P(MD)Nos.1690 & 1692 of 2026

Sambandam Chandrasekaran
S/o. Sambandam
Proprietor of M/s. Sekaran Sound Service
No.1864, Raja Veethi
Karanthai, Thanjavur - 613 002.

... Petitioner

Vs.

1. The Joint Commissioner of GST and Central Excise (Appeals)
Coimbatore, Trichy Circuit Office
No.1, Williams Road, Cantonment
Trichy - 620 001.

2. The Superintendent of GST and Central Excise
Thanjavur - I Range, Thanjavur.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the 2nd respondent in Reference No.ZA3308230405830 dated 08.08.2023 and the consequential impugned order passed by the 1st respondent in his proceedings in A.No.19/2025-GST (TRY) (JC) dated 30.04.2025 and quash the same as illegal and arbitrary and consequently directing the respondents to a restore the petitioners GST Registration bearing GSTIN - 33ACZPC0385P2ZZ within a time frame as fixed by this Honble Court.

For Petitioner : Mr.T.Pradeep

For Respondent : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging impugned order dated 08.08.2023 and the appeal order dated 30.04.2025 passed by the respondents.

2. Mr.N.Dilipkumar, learned counsel, takes notice on behalf of the respondents.

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 health problems, no returns were filed by the petitioner for a period of 6

months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 08.08.2023. Aggrieved over the same, an appeal was preferred by the petitioner on 05.02.2025. However, the said appeal was also rejected by the respondent, vide impugned rejection order dated 30.04.2025, on the aspect of limitation.

5. Further, he would submit that now, 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.

6. In reply, the learned Additional Government Pleader appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 08.08.2023 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondents 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 08.08.2023, against which, an appeal dated 05.02.2025 was preferred by the petitioner. However, the said appeal was also rejected by the respondent, vide order dated 30.04.2025, on the aspect of limitation. According to the petitioner, due to financial and health problems, he was unable to file GST returns for a period of 6 months. Under these circumstances, the GST Registration was cancelled by the petitioner vide impugned order dated 08.08.2023. In such case, the reason assigned by the petitioner, in the considered opinion of this Court, appears to be genuine.

9. In view of the above, this Court is inclined to quash the appeal rejection order dated 30.04.2025 and revoke the impugned order dated 08.08.2023 passed by the respondent canceling the GST registration of the petitioner. Accordingly, the rejection order dated 30.04.2025 is

hereby quashed and 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 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.

10. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

29.01.2026

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

To

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Coimbatore, Trichy Circuit Office
No.1, Williams Road, Cantonment
Trichy - 620 001.

2. The Superintendent of GST and Central Excise
Thanjavur - I Range, Thanjavur.

KRISHNAN RAMASAMY.J.,

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