BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1765 of 2026
& W.M.P(MD)No.1381 of 2026

Tvl. Rabah Traders
Represented by its Proprietor
M. Shunmugaraj
12, Pillayar Kovil Street
Melakulavanigarpuram
Kurichi Main Road
Tirunelveli - 627 005.

... Petitioner

Vs.

1. The Deputy Commissioner Appeal (CT)
Integrated Commercial Taxes Building
1st Floor, Dr. MGR Bus Stand, Tirunelveli.

2. The Assistant Commissioner (ST)
Tirunelveli Junction Circle
Integrated Commercial Taxes Building
1st Floor, Dr. MGR Bus Stand, Tirunelveli.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in Reference No. ZD331225331839A dated 22.12.2025 and to quash the same as arbitrary, and direct the respondents to revoke the cancellation of petitioners GSTN registration No. 33GKHPS3583M1ZF within such time as may be directed by this Honble Court.

For Petitioner : Mr.B Naveenkumar

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging impugned order dated 22.12.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, 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 non-filing of returns for the period of 6 months, the GST Registration of the petitioner was cancelled by the respondent vide order dated

09.04.2025. Aggrieved over the said order, an appeal was preferred by the petitioner on 30.10.2025, however, the said appeal was dismissed by the respondent vide the impugned order dated 22.12.2025, 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 order dated 09.04.2025 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for 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 order dated 09.04.2025. Aggrieved over the said order, an appeal was preferred by the petitioner, however, the same was dismissed vide the impugned order dated 22.12.2025 on the aspect of limitation. According to the petitioner, due to the non-filing of returns for a period of 6 months, the petitioner's GST Registration was cancelled by the respondent. In such case, the reason assigned by the petitioner, in the considered opinion of this Court, appears to be genuine.

9. This Court, in very many cases, had followed the order passed in ***Suguna Cutpiece v. The Appellate Deputy Commissioner (ST)(GST) and others*** (W.P.Nos.25048 of 2021 etc. batch decided on 31.01.2022) and revoked the order of cancellation of GST Registration. In this case, only the appeal rejection order was challenged by the petitioner, however, no challenge was made against the original order of cancellation.

10. On the other hand, now, the petitioner is intend to commence his business activities, for which, the order of cancellation has to be revoked immediately. When such being the case, even if the impugned order (appeal rejection order) is set aside and remanded back to the respondent-Appellate Authority, once again, the respondent has to consider the case of the petitioner and pass appropriate orders. The said exercise will not serve the purpose but it will certainly delay the process of revocation, due to which, the petitioner will not be in a position to continue his business and the interest of the petitioner will get affected.

11. Further, such setting aside of the impugned order will only pave way for multiplicity of litigations, which will not only wasting the time of the Officer concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well.

12. In view of the above, though this petition was only filed against the appeal rejection order dated 22.12.2025, in the interest of justice and to avoid any further delay in revocation of the order of cancellation, this Court is inclined to quash the said rejection order and

set aside the cancellation order dated 09.04.2025. Accordingly, the appeal rejection order dated 22.12.2025 is hereby quashed and the cancellation of registration, vide order dated 09.04.2025, 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.

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

23.01.2026

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

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