



WEB COPY



W.P.(MD)No.2960 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2960 of 2026
& W.M.P(MD)No.2450 of 2026

N.Balamurugan

... Petitioner

Vs.

The Superintendent of Central GST and C.Excise,
Vedasandur-I Range,
Dindigul.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in the impugned order in Ref.No.ZA3309240491710 dated 09/09/2024 passed by the respondent and to quash the same as illegal, arbitrary, and direct the respondents to revoke the cancellation of petitioner's GST Registration No.33CAWPN2524G1ZK within such time as may be directed by this Court.

For Petitioner : Mr.C.Narendran

For Respondent : Mr.R.Gowri Shankar



W.P.(MD)No.2960 of 2026

ORDER

WEB COPY

This writ petition has been filed challenging the impugned order in Ref.No.ZA3309240491710, dated 09/09/2024, passed by the respondent and consequently to direct the respondent to revoke the cancellation of petitioner's GST Registration No.33CAWPN2524G1ZK within such time as may be directed by this Court.

2. Mr.R.Gowri Shankar, learned counsel, 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 the failure of the part-time accountant to attend to the notices issued through the GST portal, the petitioner could not file the statutory returns. Under these circumstances, the GST registration of the petitioner was cancelled by the respondent vide order dated 09.09.2024.



W.P.(MD)No.2960 of 2026

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 counsel appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 09.09.2024 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the learned counsel 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 impugned order dated 09.09.2024. According to the petitioner, due to the failure of the part-time accountant to attend to the notices issued through the portal, he was unable to file GST



W.P.(MD)No.2960 of 2026

returns. Under these circumstances, the GST Registration was cancelled by the petitioner vide impugned order dated 09.09.2024. 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 impugned order in Ref.No.ZA3309240491710 dated 09.09.2024 passed by the respondent. Accordingly, the impugned order dated 09.09.2024 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.



WEB COPY



W.P.(MD)No.2960 of 2026

(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 petition is also closed.

04.02.2026

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



W.P.(MD)No.2960 of 2026

WEB COPY

To

The Superintendent of Central GST and C.Excise,
Vedasandur-I Range,
Dindigul.



WEB COPY



W.P.(MD)No.2960 of 2026

KRISHNAN RAMASAMY.J.,

TSG

W.P.(MD)No.2960 of 2026
& W.M.P(MD)No.2450 of 2026

04.02.2026