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W.P.(MD)No.3142 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3142 of 2026

M/s.PONTHANGAM CONSTRUCTIONS
Represented by its Partner S. Manonmany Padmaja
GSTN 33ABGFP0967J1Z1
11/64-1, Kalveedy V.M.K. Eraniel Road
Padmanabhapuram, Kanniyakumari-629175

... Petitioner

Vs.

The Superintendent of CGST and Central Excise,
Marthandam Range
48/1-4, First Floor, Sivaraj Building
Tower Junction, Nagercoil-629 001.

... 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 respondent in Reference No ZA3305251037 18N dated 19/05/2025 and to quash the same as illegal , arbitrary , and direct the respondents to revoke the cancellation of petitioners GSTN registration No 33ABGFP0967J1Z1 within such time as may be directed by this Honble Court.



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For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Gowri Shankar

ORDER

This writ petition has been filed challenging impugned order dated 19.05.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that due to health problems, no returns were filed by the petitioner continuously for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 19.05.2025.

3. 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.



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4. 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 19.05.2025 and requests this Court to pass an appropriate order.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 19.05.2025. According to the petitioner, due to 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 respondent vide impugned order dated 19.05.2025. In such case, the reason assigned by the petitioner, in the considered opinion of this Court, appears to be genuine.

7. In view of the above, this Court is inclined to revoke the impugned order dated 19.05.2025 passed by the respondent canceling



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the GST registration of the petitioner. 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.



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(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.

8. With the above directions, this writ petition is disposed of. No cost.

05.02.2026

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Superintendent of CGST and Central Excise,
Marthandam Range
48/1-4, First Floor, Sivaraj Building
Tower Junction, Nagercoil-629 001.



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KRISHNAN RAMASAMY.J.,

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