



W.P.(MD)No.5348 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.5348 of 2025
& W.M.P(MD)Nos.3921 & 3922 of 2025

Paulsamy Selvi

... Petitioner

Vs.

1.The Assistant Commissioner (ST), FAC
Thirupparankundram Circle,
Dr.Thangaraj Salai, Commercial Taxes Complexes
Third Floor, Madurai 625 020

2.The Commercial Tax Officer,
Thirupparankundram,
Madurai West, Madurai

3.The Branch Manager,
Indian Bank, Thiru Nagar Branch,
No.A-4, Pasumpon Street,
Thiru Nagar, Madurai 625 004

4.The Branch Manager,
State Bank of India,
Kappalur Branch,
D.36, SIDCO Industrial Estate,
Kappalur, Madurai 625 008

5.The Branch Manager,
ICICI Bank, Thirupparankundram Branch,



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Teppakulam, GST Road,
Thirupparankundram, Madurai 625 005

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6.The Branch Manager,
Karur Vysya Bank Limited,
Thiru Nagar Branch,
No.133, GST Road, Thiru Nagar,
1st Stop, Thiru Nagar, Madurai 625 006

7.The Branch Manager,
Canara Bank, Tallakulam Branch,
TS 779, Alagar Kovil Road,
Tallakulam, Madurai 625 002.

... 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 of the 2nd respondent relating to the impugned order passed by the 2nd respondent in Ref.No.ZA330224260931T dated 28.02.2024 and quash the same on the ground of lack of jurisdiction, violation of principles of natural justice and other constitutional rights of the petitioner and consequently directing the respondents to drop all further proceedings initiated on the basis of the impugned order.

For Petitioner : Mr.R.Aravindan

For Respondent : Mr.R.Suresh Kumar, AGP for R1&2
Mr.C.Karthick, for R3
Mr.S.Krishna for R5
Mr.V.Balasubramanian, for R7



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ORDER

This writ petition has been filed challenging impugned order dated 28.02.2024 passed by the respondent.

2. The learned counsel for the petitioner would submit that due to financial 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 28.02.2024.

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.

4. In reply, the learned Additional Government Pleader appearing for the respondent confirms that the GST registration of the petitioner



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was cancelled by the respondent vide impugned order dated 28.02.2024 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 28.02.2024. According to the petitioner, due to financial 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 28.02.2024. 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 28.02.2024 passed by the respondent canceling 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.

(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.



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(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. Consequently, the connected miscellaneous petitions are also closed.

04.02.2026

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

To

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