BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 19.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4610 of 2026

Kannabiran Janakiraman,
Proprietor : The Tribe Products ... Petitioner

Vs

The Superintendent,
Madurai North East Range,
CBIC, Office of the Superintendent of
GST and Central Excise,
Madurai District-625 002. ... Respondent

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.ZA3309250903791 dated 17.09.2025 to quash the same as illegal and unjustified and further direct the respondent to revoke the cancellation of the Registration Certificate issued under the GST Act bearing GSTIN/UIN: 33AUAPJ0500C2ZQ.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Gowri Shankar

O R D E R

This writ petition has been filed challenging the impugned order dated 17.09.2025 passed by the respondent.

2. Mr.R.Gowri Shankar, 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 financial crisis, no returns were filed by the petitioner for a period of six months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 17.09.2025.

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 17.09.2025 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 17.09.2025. According to the petitioner, due to financial crisis, he was unable to file GST returns for a period of six months. Under these circumstances, the GST Registration was cancelled by the petitioner vide impugned order dated 17.09.2025. 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 dated 17.09.2025 passed by the respondent cancelling the GST registration of the petitioner. Accordingly, the impugned order dated 17.09.2025 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.

19.02.2026

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

To
The Superintendent,
Madurai North East Range,
CBIC, Office of the Superintendent of
GST and Central Excise,
Madurai District-625 002.

KRISHNAN RAMASAMY, J.

TSG

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