



WEB COPY

W.P(MD)No.5955 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 04.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

W.P(MD)No.5955 of 2026

Tvl.A 2152 Kanavaipatti Primary Agricultural
Cooperative Bank,
Rep by its Secretary S.Veerachamy
S/o.Sinnu,
1/392, Main Road, Kanavaipatty,
Dindigul District-624 308.

... Petitioner

Vs.

1.The Commissioner of CGST & Central Excise,
O/o.The Commissioner of CGST & Central Excise
No.4, Lal Bahadur Shashtri Marg, C.R.Buildings,
Bibikulam,
Madurai-625002.

2.The Superintendent
Central GST and Central Excise,
Vedasanthur, Dindigul I Range,
No.5, S.I.Complex, Race Course Road,
Balakrishnapuram Pudur,
Dindigul-624 005.

...Respondents

Writ Petition is filed under article 226 of the Constitution of India,
praying to issue a Writ of Certiorarified Mandamus, to call for the records
pertaining to the Reference No.ZA330323066489E dated 14/03/2023 and
quash the same and consequently direct the respondents to revoke the



cancellation of the petitioner's GSTIN:33AALA1385N1Z5.

For Petitioner
For Respondents

:Mr.B.Rooban
:Mr.N.Dilip Kumar

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ORDER

The prayer in the writ petition is to call for the records pertaining to the impugned order dated 14.03.2023 and quash the same and consequently, direct the respondents to revoke the cancellation of the petitioner's GSTIN: 33AALA1385N1Z5 and pass such further orders.

2.When the matter is came up for hearing today, the learned counsel appearing on either side submits that the issue involved is covered by the judgment in ***Tvl.Suguna Cutpiece Center -vs-The Appellate Deputy Commissioner(ST)(GST), Salem and Erode, Commercial Taxed Building, Pitchards Road, Salem-7(W.PNos.25048 of 2021 etc batch cases)***.

3.The operative portion of Para No.229 of the said order is extracted hereunder:

“.....

229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:-

(i).The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which



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has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

(ii).It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.

(iii).If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.

(iv).Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.

(v).The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

(vi).If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.

(vii).The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

(viii).On payment of tax, penalty and uploading of returns,



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the registration shall stand revived forthwith.

(ix).The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.

(x). The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order:

(xi).No cost.

(xii).Consequently, connected Miscellaneous Petitions are closed."

4.In view thereof, the impugned order dated 14.03.2023 is set aside and this writ petition is allowed on the same terms as extracted above. No costs.

04.03.2026

NCC:Yes/No
Ns



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D.BHARATHA CHAKRAVARTHY, J.

Ns

**W.P(MD)No.5955 of 2026
and
W.M.P(MD)No.4960 of 2026**

04.03.2026