



W.P.(MD).No.6191 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6191 of 2026

and

W.M.P(MD).Nos.5197 and 5198 of 2026

Santhosh Ram

... Petitioner

Vs.

1. The Commissioner of CGST and Central Excise,
Office of the Commissioner of CGST and Central Excise,
Central Revenue Buildings,
No.4, Lal Bahadur Shastri Road,
Bibikulam,
Madurai - 625002.

2. The Assistant Commissioner of CGST and Central Excise,
Tuticorin Division,
C 50, SIPCOT Industrial Complex,
MadathurThoothukudi
Tamil Nadu - 628002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned order in Form GST REG-19 dated 22.07.2024 bearing Reference No.ZA330724108705N Cancelling the GST Registration of the petitioner bearing GSTIN No. 33GOQPS1570K1ZB and quash the same and consequently direct the respondents to restore the petitioners GST registration and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.



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For Petitioner : Mr.S.Micheal Heldon Kumar

For Respondents : Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

The prayer in the writ petition is to quash the order dated 22.07.2024 and direct the respondents to restore the petitioner's GST registration bearing GSTIN No.33GOQPS1570K1ZB.

2.When the matter is came up for hearing today, both the learned counsel are *ad idem* that the matter is covered by the judgment of this Court 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:

“”



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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 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, 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.*



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(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 22.07.2024 is set aside and this writ petition is allowed on the same terms as extracted above. No costs. Consequently, connected miscellaneous petitions are closed.

09.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
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