



W.P(MD)No.7759 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 29.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

**W.P(MD)No.7759 of 2026
and
W.M.P(MD)Nos.6340 & 6341 of 2026**

M/s.Spartans Marine Services Private Limited,
Represented by its Authorized Signatory,
Mr.Kamaraothu Divijendra,
4/170-1-9, Muttayapuram,
Athimarapatti Main Road,
Thoothukudi, Tamilnadu-628005
GSTIN:33ABBCS9837J1ZY. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tuticorin – II,
Thoothukudi - 628 001.
2.Joint Commissioner (ST),
Tirunelveli Division - 627 002. ...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 relating to the Impugned Order of Rejection of Application for Revocation of Cancellation in Form GST REG -05 dated 26.02.2026 bearing Reference No. ZA330226278046M passed by the 1st



W.P(MD)No.7759 of 2026

Respondent and to quash the same and direct the 1st respondent to restore the Petitioners GST registration bearing GSTIN No. 33ABBCS9837J1ZY.

For Petitioner :Mr.Raghavan Ramabadran

For Respondents :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The prayer in the writ petition is to quash the order dated 26.02.2026 and direct the respondents to revoke the cancellation of petitioner's GSTN Registration No.33ABBCS9837J1ZY.

2.When the matter 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:



W.P(MD)No.7759 of 2026

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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.*



W.P(MD)No.7759 of 2026

WEB COPY

(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 26.02.2026 is set aside and this writ petition is allowed on the same terms as extracted above. No costs. Consequently, connected miscellaneous petitions are closed.

29.04.2026

NCC:Yes/No
am

To
1.The Assistant Commissioner (ST),
Tuticorin – II,
Thoothukudi - 628 001.

2.Joint Commissioner (ST),
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W.P(MD)No.7759 of 2026

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W.P(MD)No.7759 of 2026

29.04.2026