



WEB COPY



W.P.No.35770 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.12.2023

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.35770 of 2023**  
**and**  
**W.M.P.No.35750 of 2023**

M/s.Sastha Traders,  
Rep by its Partner,  
M.Karuppasamy,  
17-1A, Kannusamy Gounder Street,  
Sanganoor, Coimbatore 641 027.

... Petitioner

**Vs.**

The Superintendent GST and Central Excise,  
IIA Range II Division,  
1441, ELGI Towers, Trichy Road,  
Coimbatore 641 018.

... 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 of the impugned proceedings of the respondent in form GST Reg-19 in Ref.No.ZA331023056706T dated 13.10.2023 and quash the same and to direct the respondent to restore the GST registration certificate of



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the petitioner in GSTIN No.33AENFS6546J1ZI as to file monthly returns and pay the regular taxes under GST Act.

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For Petitioner : Mr.S.Raveekumar,  
for Mr.M.Hariharan

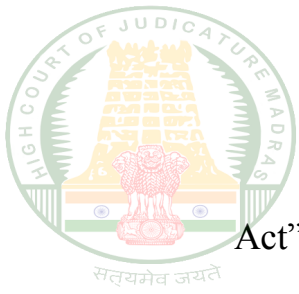
For Respondent : Mr.K.Mohanamurali,  
Senior Standing counsel

### **ORDER**

This writ petition has been filed challenging the impugned proceedings of the respondent dated 13.10.2023 and also to direct the respondent to restore the GST registration certificate of the petitioner.

2. Mr.K.Mohanamurali, learned Senior Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that since the petitioner had failed to file their GST Returns in terms of Section 39(1) of the Goods and Services Tax Act, 2017 (hereinafter called as “the



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Act”), the GST Registration of the petitioner was cancelled by the  
WEB COPY respondent by virtue of the impugned order dated 13.10.2023. Further,

he would submit that when the show cause notice was issued by the respondent, the petitioner had filed their reply. However the said reply has not been considered by the respondent and no opportunity of personal hearing was provided to the petitioner.

4. Further, by referring the impugned order dated 13.10.2023, the learned counsel for the petitioner would submit that at paragraph No.4 of the said order, it has been stated by the respondent that some other returns were also not filed and the petitioner is required to furnish all their pending returns. Accordingly, now the petitioner is ready to file all the pending returns within the time fixed by this Court and thus, he prays this Court to set aside the impugned order.

5. The learned counsel for the respondent would submit that if the petitioner file their returns and pay the tax, interest and penalty within a period fixed by this Court, the same will be taken into consideration and



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appropriate orders will be passed by the respondent in accordance with  
law.

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6. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

7. In view of the above, it appears that the petitioner is not in a position to file the GST returns and pay the tax, interest and other penalties, since they had not carried on any business during the relevant period. However, now the petitioner is ready to file the GST returns and to pay the tax, interest and penalty, within the time fixed by this Court. In such view of the matter, this Court is inclined to pass the following orders:

i) The impugned order dated 13.10.2023 is set side;

ii) The respondent is directed to permit the petitioner to file their returns and open the portal within a period of 1 week from the date of receipt of copy of this order;



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iii) The petitioner is directed to file their GST and other returns, which they are liable to file as on date and thereafter to pay the tax liabilities, interest and other penalties, within a period of 30 days from the date of opening of portal;

iv) Further, it is made clear that if the petitioner had not complied with the present order passed by this Court, the order of cancellation passed by the respondent dated 13.10.2023 will stand restored automatically;

8. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

**21.12.2023**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

**Note:** Issue order copy on 26.12.2023.



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**KRISHNAN RAMASAMY.J.,**  
nsa

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To

The Superintendent GST and Central Excise,  
IIA Range II Division,  
1441, ELGI Towers, Trichy Road,  
Coimbatore 641 018.

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**and W.M.P.No.35750 of 2023**

**21.12.2023**