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W.P.No.29038 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29038 of 2025

and

W.M.P.No.32571 of 2025

Mr.Chandrasekar Balasubramanian
Proprietor of M/s.Chandras Consultancy
No.16, Teachers Colony, St. Chennai – 600 014.

...Petitioner

Vs.

The Superintendent of CGST & Central Excise
Range V Royapettah
Egmore Division, Chennai North Commissionerate
Newry Towers, No.2054, 1 Block, 2nd Avenue, 12th Main Road
Anna Nagar, Chennai – 600 040.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records relating to the Impugned Order in Form REG-19 in Reference No. ZA330424094256J dated 22.04.2024 passed by the respondent and to quash the same as the same having been passed in violation of the principles of natural justice without affording Petitioner to file replies and participate in personal hearing thereby violative of Art 19 (1) (g) and Art 14 of the Constitution



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For Petitioner : Mr.M.S.Krishnakumar

For Respondent : Mr.Rajendran Raghavan,
Senior Panel Counsel

Order

Heard Mr.M.S.Krishnakumar learned counsel appearing for the petitioner and Mr.Rajendran Raghavan, learned Senior Panel Counsel, who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 22.04.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that due to ill-health, the petitioner was not in position to file GST returns for a period of six montsh under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 22.04.2024. However, the learned counsel submits that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with



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applicable interest and penalty, if any, hence, prays this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

4. The learned Senior Panel Counsel for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 22.04.2024 fairly submits that since the petitioner has come forward to pay the entire tax liabilities, the prayer sought for by the petitioner may be considered.

5. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 22.04.2024. According to the petitioner, he has been suffering from health related disease and hence, he was not in position to file GST returns for the period of more than six months, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 22.04.2024. The reason provided for non-filing of returns, in the considered opinion of this Court, appears to be genuine.



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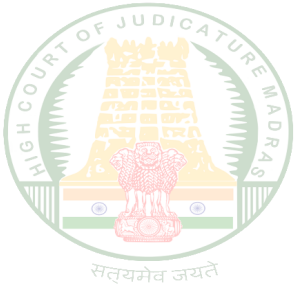
6. In view of the above, this Court is inclined to revoke the impugned order passed by the respondent canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:-

(i) The petitioner is directed to file returns for the subject 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.

(ii) 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.

(iii) 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.

(iv) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.



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(v) If any ITC was earned, it shall be allowed to be utilized only after scrutinisation and approval by the respondent or any other competent authority.

(vi) If any of the aforesaid conditions is not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

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

05.08.2025

sd

Index : yes/no

Neutral Citation : yes/no

To
The Superintendent of CGST & Central Excise
Range V Royapettah
Egmore Division, Chennai North Commissionerate
Newry Towers, No.2054, 1 Block, 2nd Avenue, 12th Main Road
Anna Nagar, Chennai – 600 040.



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Krishnan Ramasamy,J.,

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