IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18391 of 2026
and
W.M.P. Nos.19755 and 19756 of 2026

A.Vinoth Kumar
Represented by its Proprietor
Mr.A.Vinoth Kumar
4/415-1,Bommaikuttaimedu,
Sellappampatti Post,Namakkal-637019

..Petitioner

Vs

Commercial Tax Officer
Namakkal Rural Assessment Circle
Namakkal.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the respondent in Reff. No. ZA330123114320J and quash the proceedings dated 20.01.2023 passed therein and further direct the respondent to restore the Petitioner's GST Registration No. 33AUKPV4045Q1ZW granted under the TNGST / CGST Act, 2017.

For Petitioner: Mr.N Chandirasekar

For Respondent: Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

The petitioner challenges an order of cancellation of his GST registration. The petitioner is involved in the business of civil construction and was a registered person under applicable GST laws. Pursuant to a show cause notice dated 05.01.2023 stating that the petitioner had not filed GST monthly returns regularly, the impugned order was issued. According to the petitioner, as he has taken the GST registration numbers for the purpose of participating in the Government tender but he was not a successful bidder, he was unable to file the monthly returns. The present writ petition was filed in the said facts and circumstances.

2. Learned counsel for the petitioner submits that the cancellation of the GST registration is causing immense hardship and that such cancellation should be revoked. In support of his contentions, he draws reference to the Judgment of this Court in *Suguna Cutpiece v. Appellate Deputy Commissioner (ST)(GST), W.P.Nos.25048 of 2021 batch (Suguna Cutpiece)*.

3. Mr.L.Gokul Raj, learned Government Counsel (Tax), accepts notice on behalf of the respondent. He submits that the GST registration of the petitioner was cancelled on account of the petitioner not filing returns regularly. He further submits that the order issued in *Suguna Cutpiece* was a conditional order and that the petitioner should be directed to comply with all conditions stipulated therein.

4. In *Suguna Cutpiece*, this Court directed restoration of GST registration subject to several terms and conditions. The said judgment

was followed thereafter in many cases. In order to maintain consistency, I am inclined to follow the said judgment.

5. In the operative portion thereof, the following directions were issued:

"i. The petitioner is directed to file her returns for the period prior to the cancellation of registration, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of forty five (45) days from the date of receipt of a copy of this order.

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 the petitioner.

iii. If any Input Tax Credit 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 Input Tax Credit shall be allowed to utilized thereafter for discharging future tax liability under the Act and Rules.

v. The petitioner 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.

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. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

viii. 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 the petitioner to file the returns and to pay the tax / penalty / fine.

ix. 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."

6. The restoration of the GST registration is subject to and conditional upon fulfilling the above conditions.

7. Accordingly, this writ petition is disposed of on the same terms without any order as to costs. Consequently, connected miscellaneous petition is closed.

03.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The Commercial Tax Officer
Namakkal Rural Assessment Circle
Namakkal.

SENTHILKUMAR RAMAMOORTHY, J.

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