Regular Service vs the Assistant Commissioner

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SooperKanoon Citation : sooperkanoon.com/1451124

Court : Chennai

Decided On : Jun-05-2026

Judge : Honourable Mr Justice Senthilkumar Ramamoorthy

Appeal No. : WP/18895/2026

Appellant : Regular Service

Respondent : The Assistant Commissioner

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY and W.M.P.No.20188 of 2026 M/s.Regular Service Represented By Its Proprietor Venu Munuswamy No.8/35, Grama 1st Street, Kodambakkam High Road, Nungambakkam, Chennai-600 034 ..Petitioner(s) Vs

1. The Assistant Commissioner Valluvarkottam, Chennai-600 006

2. The Deputy Commissioner (appeals),

Chennai (central) 3rd Floor, Papjm Annexure Buildings, Greams Road, Chennai ..Respondent(s) PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, Calling for the records of the first respondent in his proceedings in Reference Number ZA330126048084W, dated 09.01.2026 and culminating in order of the second respondent in AP/GST/144/2026, dated 06.03.2026, quash the same and further Page1 of 6 direct the first respondent to restore and activate the registration of the petitioner in GSTIN / UIN - 33ADYPM0956E1ZB. For Petitioner(s): Mr.P.V.Sudakar For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax) *********

ORDER

The petitioner challenges an order of cancellation of his GST registration. The petitioner was a registered person under applicable GST laws. Pursuant to a show cause notice dated 08.12.2025 stating that the petitioner had not filed GST monthly returns regularly, the impugned order was issued.

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). Page2 of 6

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax),

accepts notice on behalf of the respondents and submits that the petitioner is a defaulter and that this is the second cancellation. She submits that the GST registration of the petitioner was cancelled on account of the petitioner not filing returns regularly. She 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. Mr.P.V.Sudakar counters this submission by pointing out that returns

were filed after the first cancellation and that the second cancellation order was issued although the petitioner had not committed default in filing returns for the prescribed continuous period of six months.

5. 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.

6. 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 Page3 of 6 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 Page4 of 6 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."

7. The restoration of the GST registration is subject to and conditional

upon fulfilling the above conditions. Considering the fact that this is the second cancellation on grounds of non filing of returns, the present opportunity shall be the last opportunity for the petitioner to restore the registration.

8. Accordingly, this writ petition is disposed of on the same terms without any order as to costs. Consequently, connected miscellaneous petition is closed. 05-06-2026 Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No RNA To

1. The Assistant Commissioner Valluvarkottam, Chennai-600 006

2. The Deputy Commissioner (appeals), Chennai (central) 3rd Floor, Papjm Annexure Buildings, Greams Road, Chennai Page5 of 6

SENTHILKUMAR RAMAMOORTHY, J.

RNA and W.M.P.No.20188 of 2026 05-06-2026 Page6 of 6