



W.P.(MD)No.36605 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.01.2026

CORAM

**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.36605 of 2025**

Tvl.Premium Tyres Private Limited,  
Rep. by its Director N.S.Jaya Subha  
GSTIN 33AAMCP5697D1Z3  
TS No. 194, Veeramudaiyan Barthinagar  
Algapanagar Veeramudaiyan  
Madurai -625003

... Petitioner

**Vs.**

The Assistant Commissioner,  
Madurai Rural (South) Circle  
Commercial Tax Building, Madurai

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in Reference No ZA330625137852H dated 21.06.2025 and to quash the same as illegal, arbitrary and direct the respondents to revoke the cancellation of petitioners GSTIN registration No 33AAMCP5697D1Z3 within such time as may be directed by this Honble Court.



For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar, AGP

**ORDER**

This writ petition has been filed challenging impugned order dated 21.06.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that due to financial constrains and set back business, the petitioner was unable to follow the GST affairs and he was under the bonafide belief that the Accountant would comply all the statutory compliances, including the filing of GST returns. However, the said Accountant had not filed the GST returns for a period of 6 months. Under these circumstances, the



GST Registration of the petitioner was cancelled by the respondent vide order dated 21.06.2025.

5. Further, he would submit that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

6. In reply, the learned Additional Government Pleader appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 21.06.2025 and requests this Court to pass an appropriate order.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.



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8. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 21.06.2025. According to the petitioner, due to financial constrains and set back business, the petitioner was unable to follow the GST affairs and he was under the bonafide belief that the Accountant would comply all the statutory compliances, including the filing of GST returns. However, the said Accountant had not filed the GST returns for a period of 6 months. The reason provided for non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

9. In view of the above, this Court is inclined to revoke the impugned order dated 21.06.2025 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 respondent 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, within a period of four weeks from the date of receipt of a copy of this order.

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

(iii) 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.

(iv) 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.

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

(vi) If any ITC was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondent or any other competent authority.

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



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10. With the above directions, this writ petition is disposed of. No

cost.

**02.01.2026**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner,  
Madurai Rural (South) Circle  
Commercial Tax Building, Madurai



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**KRISHNAN RAMASAMY.J.,**

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