



W.P.No.21539 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.07.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.21539 of 2023

and

W.M.P.No.20912 of 2023

M/s.Active Pest Control,
Rep by its Proprietor,
Mr.R.Shanthakumar,
No.163/1, V.V.Kovil Street,
Thirumangalam, Chennai – 600 040.

... Petitioner

Vs.

1.The Deputy Commissioner,
Commercial Taxes Department,
Koyambedu Circle – XI,
Greems Road, Nungambakkam,
Chennai – 600 034.

2.The Assistant Commissioner,
Commercial Taxes Department,
Koyambedu Circle,
Poonammallee, Chennai.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in respect of impugned order of cancellation of petitioner's GST Registration vide reference No.ZA3302230247406 dated 04.02.2023 passed by the 2nd



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respondent and quash the same and consequently to direct the 2nd respondent to restore the petitioner's GST Registration GSTIN/UIN No.33AMFPS9763B1ZW.

For Petitioner : Mr.D.Gopinathan

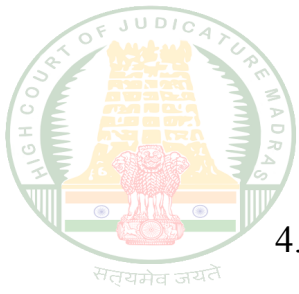
For Respondents : Mr.C.Harsharaj
Additional Government Pleader

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondents.

2. The petitioner's GST registration was cancelled in Form GST REG-19 on 04.02.2023 on account of failure on the part of the petitioner to remit the admitted tax liability.

3. The petitioner has approached this Court after limitation for filing an Appeal under Section 107 of the GST Act expired and for filing application for revocation of cancellation under Section 30 of the aforesaid Act.



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4. This Court had earlier passed a detailed order in the case of ***Suguna***

Cutpiece Centre Vs. The Appellate Joint Commissioner of GST (ST) (GST)

and another in W.P.No.25048 of 2021 batch etc., dated 31.01.2022 whereby registrations were directed to be restored back. The Government had itself recognised the difficulties of assesseees and had given a amensty scheme vide Notification No.03/2023 - Central Tax dated 31.03.2023. By virtue of the aforesaid scheme, assessee's registration whose registrations were cancelled before 31.12.2022 given a reprieve. The following procedure was prescribed under the scheme:

“a.the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;

b.the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;

c.no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.”

5. As per the explanation of the above notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in Section 30 of the said Act includes a person whose appeal



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against the order of cancellation of registration or the order rejecting

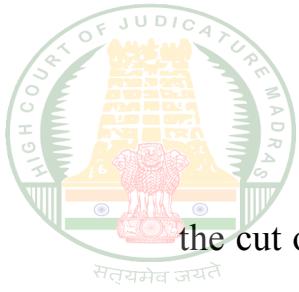
WEB COM application for revocation of cancellation of registration under Section 107 of

the said Act has been rejected on the ground of failure to adhere to the time limit specified under Sub-Section (1) of Section 30 of the said Act.

6. The above Scheme has been now extended up to 31.08.2023 vide Notification No.23/2023 – Central Tax, dated 17.07.2023. Although the above scheme applies to those whose registrations were cancelled before 31.12.2022, the intention of the Government is to allow the registrants, whose registration have been revoked to revive their registration to carry on the business.

7. Considering the fact that the benefit of the scheme is available for those, whose registrations were cancelled before 31.12.2022, Court is of the view that the benefit of the scheme should ensure to persons like petitioner also whose registrations was cancelled after the cut-off date.

8. The Court is therefore inclined to dispose this writ petition by directing the petitioner to pay the arrears of tax together with interest before



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the cut off date on 31.08.2023 under Notification No.23/2023 – Central Tax,

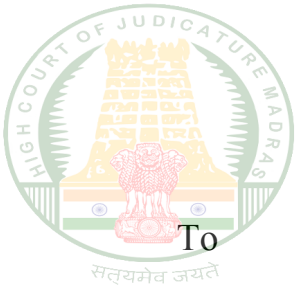
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dated 17.07.2023. On petitioner remitting the arrears of tax and interest amount with the respondents, the registration of the petitioner shall stands restored forthwith. Respondent shall take suitable steps to effect within a weeks time of payment in the portal.

9. This writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

24.07.2023

Index : Yes/No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation: Yes/No
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WEB CLIP

To
1. The Deputy Commissioner,
Commercial Taxes Department,
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2. The Assistant Commissioner,
Commercial Taxes Department,
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C.SARAVANAN, J.

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