

HC: GST Registration Will Be Revived After Tax Payment of Tax and Penalty and Filing of Pending Returns.

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REFER THE DECISION OF THE HON'BLE MADRAS HIGH COURT IN THE CASE OF

Jamal Mohamed Jahir Hussain V/s Superintendent of CGST and Central Excise, decided on 8-11-2024

Key Issues:

How Can GST Registration Be Restored After Cancellation for Non-Filing of Returns?

The Hon'ble High Court Judgement:

In cases where an Assessee's GST registration was cancelled due to non-filing of returns, and the assessee is prepared to remit the applicable tax and penalty and file the pending returns once the portal is operational, **the benefit granted by the Hon'ble Madras High Court in *Tvl. Suguna Cutpiece Centre v. Appellate Deputy Commissioner (ST) (GST) [2022] 135 taxmann.com 234* shall be extended to such assessee.**

Section 29 of Central Goods and Services Tax Act, 2017.