



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 30TH DAY OF OCTOBER 2025 / 8TH KARTHIKA, 1947

WP(C) NO. 40341 OF 2025

PETITIONER:

SALEENA SHAHUL HAMEED,
AGED 42 YEARS
OLD POST OFFICE ROAD, GALAXY TOWERS, VADAKKENCHERY
PO, PALAKKAD, PIN - 678683

BY ADVS.
SHRI.PADMANATHAN K.V.
SRI.R.SREEJITH

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
TAXPAYER SERVICES CIRCLE, STATE GST DEPARTMENT,
ALATHUR, PALAKKAD, PIN - 678541
- 2 THE COMMISSIONER OF STATE TAX,
STATE GST DEPARTMENT, TAX TOWERS, KARAMANA
P.O., THIRUVANANTHAPURAM, PIN - 695002
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT
OF INDIA, NORTH BLOCK, NEW DELHI, REPRESENTED BY ITS
CHAIRMAN, PIN - 110001
- 4 GOODS AND SERVICES TAX NETWORK
WORLD MARK 1, AEROCITY, INDIRA GANDHI INTERNATIONAL
AIRPORT, NEW DELHI, REPRESENTED BY ITS CHAIRMAN, PIN -
110037



W.P.(c.) No. 40341 of 2025

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2025:KER:82612

BY ADV SHRI.P.R.SREEJITH
SMT.RESHMITHA R CHANDRAN, SR.G.P, SHRI.P.R.SREEJITH,
SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30.10.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

The petitioner was engaged in the distribution of SIM cards and recharge coupons, and was a registered taxpayer under the provisions of the CGST-SGST Act, 2017. The petitioner had closed down the business, and the registration was cancelled, based on the application submitted by him with effect from 30.11.2018. However, at the time of the cancellation of the registration, there was no liability of tax, upon the petitioner. Later, an intimation under Section 73(5) was issued to the petitioner on 24.12.2022, proposing to demand an amount of Rs.1,52,060/- along with interest accrued thereon. This was issued on the allegation that, the tax paid in GSTR-3B was lower than the tax declared in GSTR-1. Even though the petitioner filed a reply, further proceedings continued, and ultimately it resulted in Ext.P7 order dated 30.04.2024, confirming the proposal. Even though the same was passed on 30.04.2024, it was not challenged by the petitioner by filing appeal.

2. Subsequently, with effect from 01.10.2024, a new



provision, namely, Section 16(6), was introduced in the CGST Act as per the Finance Act 2024, which reads as follows:

“(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

(i) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or
(ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later.”

3. The said Subsection 16(6), enables the taxpayer, to claim the input tax credit available in the ledger, in case the order



cancelling the registration is revoked by any order, either under Section 30 or pursuant to any order made by the appellate authority or appellate tribunal or by this Court. Therefore, to seek the benefit of Section 16(6), the petitioner has approached this Court, to direct the restoration of the petitioner's registration, so as to enable the petitioner to file returns and to avail the eligible input tax credit in terms of Section 16(6).

4. After hearing the learned counsel for the petitioner, the learned Government Pleader for the respondent, 1 & 2, and the learned Standing Counsel for the 3rd & 4th respondents, I am of the view that the reliefs sought by the petitioner cannot be granted.

5. Of course, it is true that Section 16(6) provides for a benefit for the taxpayers in the event of registration being restored by revoking the order cancelling the registration either by the original authority or the appellate authorities or by courts. However, in this case, the petitioner had closed down the business, and a conscious decision was taken to cancel the registration, which fact is not disputed. Now the restoration is



sought, by way of this writ petition, only for the purpose of availing benefits under Section 16(6) of the CGST, which was introduced, after the issuance of Ext.P7 order under Section 73 of the CGST Act.

6. Going by the statutory stipulations in Section 16(6), it can be seen that, the said benefit is applicable only in respect of the taxpayers, whose registration was cancelled and later such cancellation was revoked by the order passed by the authorities or by this Court. Therefore, the said provision does not envisage a fresh cause of action in respect of the taxpayers, whose registration is cancelled, for getting the restoration of the registration, only for the purpose of availing the benefit of Section 16(6). The revocation of order of cancellation by the authorities or the Court contemplated under Section 16(6), is only in respect of the circumstances where such revocation is permitted as per the statutory stipulations contained in the CGST Act and the Rules framed thereunder, when the petitioner had invoked appropriate remedies available to him, highlighting the illegality in the same. In this case, the petitioner never invoked such



remedies to seek such restoration. Besides, as of the date when Ext.P7 order was passed, Section 16(6) was not in force, and therefore the benefit, which was not available to the taxpayer as of the date of Ext.P7 order, cannot be availed by the petitioner, merely because, on a subsequent date, a provision was incorporated. Further, Exts.P4 and P7 have become final, since no appeal has been filed against the same.

In such circumstances, I am of the view that the reliefs sought by the petitioner to restore the registration, which is only for the purpose of availing the benefit of Section 16(6) of the CGST Act, and not in relation to any circumstances referred to in the Act or under the circumstances contemplated therein, cannot be granted. Accordingly, this writ petition is dismissed.

Sd/-

**ZIYAD RAHMAN A.A.
JUDGE**



APPENDIX OF WP(C) 40341/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE CANCELLATION OF REGISTRATION CERTIFICATE DATED 02-07-2019
Exhibit P2	TRUE COPY OF THE FORM GST DRC-01A DATED 24-12-2022 ISSUED BY THE 1ST RESPONDENT
Exhibit P3	TRUE COPY OF THE REPLY DATED 31-01-2023 FILED BY THE PETITIONER
Exhibit P4	TRUE COPY OF THE SHOW-CAUSE NOTICE DATED 31-01-2024 ISSUED BY THE 1ST RESPONDENT
Exhibit P5	TRUE COPY OF THE REPLY DATED 12-04-2024
Exhibit P6	TRUE COPY OF THE GSTR-9 ANNUAL RETURN ,DATED 12/04/2024
Exhibit P7	TRUE COPY OF THE ORDER NO. OIO/TPS/PKD/CALTR/2024/50/ASTO DATED 30-04-2024 ISSUED BY THE 1ST RESPONDENT