



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25429 of 2026
and W.M.P.No.27722 of 2026**

Eclipse Hospitality LLP
(Earlier known as Viralminda Properties LLP)
Rep by Authorised Person Mr. K. Mukunthan
67 New No 14 Ramaniyam, 3rd Main Road,
Gandhi nagar, Adyar,
Chennai 600 020

..Petitioner(s)

Vs

The Superintendent of Central Excise GST
Range I Adyar Division Chennai South
Commissionerate, No 692, MHU compex Anna
Salai nandanam, Chenani 600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records relating to the Impugned Order in FORM GST REG -05 bearing
reference number ZA330626077987T dated 15.06.2026 passed by the
Respondent herein, quash the same and consequently direct the Respondent to
grant registration to the Petitioner.

For Petitioner(s): Mr.Shiva Kumar G

For Respondent(s): Mr.S.M.Deenadayalan, Sr. SC



ORDER

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The petitioner was earlier registered under GSTIN 33AAOFV3304Q1ZQ. Said registration was cancelled by order dated 16.05.2022. Intending to resume business, the petitioner applied for a fresh registration on 08.06.2026. The request for registration was declined under order dated 15.06.2026, which is impugned herein.

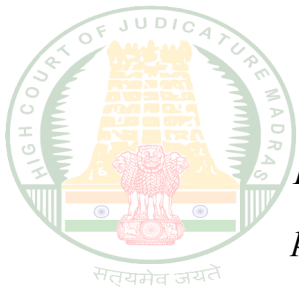
2. Adverting to the rejection order, learned counsel for the petitioner submits that the principal ground for rejection was non filing of returns up to the date of cancellation on 16.05.2022. Referring to Section 37 of applicable GST enactments, learned counsel submits that returns cannot be filed after the expiry of three years from the due dates for the relevant returns. He also draws reference to the advisory issued in this regard showing that returns from July - September 2022 cannot be filed.

3. Mr.S.M.Deenadayalan, learned standing counsel, accepts notice for the respondent.

4. Section 37, in relevant part, reads as under:

“37. Furnishing details of outward supplies.

(1) Every registered person, other than an Input Service



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Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, subject to such conditions and restrictions and] in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies:

***Provided** that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:”*

5. The prescribed time limit under sub-section (1) has long lapsed. Learned counsel for the petitioner asserts that no notification extending the time limit has been issued under the first proviso to sub-section (1). Learned standing counsel is unable to controvert this assertion. In these circumstances, the petitioner cannot be compelled to fulfil an impossible task. Therefore, the impugned order is not sustainable and is hereby set aside. As a corollary, the matter is remanded for re-consideration. For such purpose, the petitioner is permitted to file a fresh application for registration and subject to fulfilment of other conditions relating to registration, the application for registration shall be considered and disposed of after providing a reasonable opportunity to the



petitioner. It is, however, clarified that this order will not stand in the way of proceedings, if any, initiated against the petitioner in relation to the period when the petitioner carried on business.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

14-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Superintendent of Central Excise GST
Range I Adyar Division Chennai South
Commissionerate
No 692, MHU compex Anna Salai
nandanam, Chenani 600 035



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SENTHILKUMAR RAMAMOORTHY, J.

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