



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21813 & 21815 of 2026

&

WMP Nos.23660, 23661 23663 & 23664 of 2026

KK Cinemas

(Represented by its proprietor Mrs. Ramesh
Shyamala)

No. 47, K.K CINEMAS, KATTOOR ROAD,
MINJUR PONNERI, Tiruvallur,
Tamil Nadu, 601203.

..Petitioner(s)

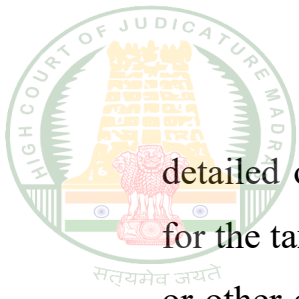
Vs

The Deputy Commercial Tax Officer
Ponneri Assessment Circle,
Room No. 107, 1st floor,
Integrated Commercial taxes Building,
Elephant Gate, Wall Tax Road, Chennai 600 003

..Respondent(s)

PRAYER IN W.P. No.21813 of 2026: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD330323160363T dated 31.03.2023 along with the detailed order in GSTIN / 33BPVPS8346Q1ZL / 2019-20 dated 31.03.2023 for the tax period AUG 2019 - FEB 2020 and quash the same or pass such further or other orders as it may deem fit and proper in the facts and circumstances of this case and render justice.

PRAYER IN W.P. No.21815 of 2026: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD330723018783E dated 06.07.2023 along with the



detailed order in GSTIN / 33BPVPS8346Q1ZL / JAN 2021 dated 06.07.2023 for the tax period JAN 2021-JAN 2021 and quash the same or pass such further or other orders as it may deem fit and proper in the facts and circumstances of this case and render justice.

In both WPs

For Petitioner(s): M/s.Kamala Kanth S
B. Syed Abdul Wakeel
R. Sekar
M. Rajkumar
M. Mohamadhu Ajar

For Respondent(s): Ms. G. Dhana Madhiri
Govt. Counsel (Tax)

COMMON ORDER

In both these writ petitions, assessment orders relating to rejection of input tax credit (ITC) are challenged *inter alia* on the ground that the rejection was on account of belated filing of returns.

2. Ms.Dhana Madhri, learned Government Counsel, submits that the rejection was not solely on the ground of belated filing of returns and that issues pertaining to eligibility for ITC also arose for consideration. She, however, adds that returns were filed within the revised time limit under Section 16(5) of the applicable GST statutes.

3. In view of the above submissions, orders impugned in these writ petitions are set aside and the matters are remitted for reconsideration. After



providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of receipt of a copy of this order. The assessing officer shall take into account Section 16(5) of the applicable GST statutes while undertaking such reconsideration.

4. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

03-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

KAL

To

The Deputy Commercial Tax Officer
Ponneri Assessment Circle,
Room no 107, 1st floor,
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