



WEB COPY



W.P.No.3522 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2024

CORAM :

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.3522 of 2022

Tvl. Jayalakshmi Auto Products
Rep. By its Managing Partner
A.Ramesh Babu, MIG-246
Old Astc Hudco
Hosur – 635 109.

.. Petitioner

Vs.

1. Union of India
Rep. By its Secretary
Ministry of Finance, Department of Revenue
North Block, Delhi – 110 001.
2. Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue
North Block, Delhi – 110 001.
3. The Commissioner of Central Excise and GST
Office of Central Excise and GST
Salem.
4. The Commissioner
Under Secretary to the Government of India
Central Board of Indirect Taxes and Customs
Ministry of Finance.
5. The Deputy Commissioner of GST & Central Excise
Hosur – I Division, Hosur.



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6. The Assistant Commissioner
Hosur – I Division, Hosur.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for a writ of certiorari, calling for the records of the files of the sixth respondent in DIN 20210959XP0000775157 dated 09.09.2021 and quash the same as being without its jurisdiction and authority of law and contrary to the principles of natural justice.

For the Petitioner : Mr.P.Rajavelu

For the Respondents : Mr.S.Gurumurthy
Senior Panel Counsel

ORDER

This writ petition has been filed seeking a writ of certiorari, to quash the impugned order dated 09.09.2021.

2. The dispute arises on account of the belated availing of the input tax under Section 16 of the Tamil Nadu Goods and Service Tax Act, 2017 [for brevity, hereinafter referred to as "the TNGST Act"].

3. The Parliament has now amended Section 16 of the Central



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Goods and Service Tax Act, 2017, by inserting Section 16(5).

Similar amendments were also made by the State Legislature pursuant to the aforesaid amendment, as it was pursuant to the recommendation of the Goods and Service Tax Council.

4. Considering the above, I am of the view that this writ petition deserves to be allowed, subject to verification by the respondents. The respondents are therefore directed to pass appropriate orders, on merits and in accordance with law, taking note of the amendment to Section 16 of the TNGST Act.

5. The writ petition, accordingly, stands allowed. There shall be no order as to costs. Consequently, W.M.P.No.3658 of 2022 is closed.

08.11.2024

Index : Yes/No
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To

1. The Secretary

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C.SARAVANAN,J.

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