IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.9490 of 2024

M/s.Jai Cable Vision
Rep. By its Proprietor Sri. Balu Jayaraman
No.7, O.P.Raman Street
Gandhi Nagar, Avadi
Chennai – 600 054. .. Petitioner

Vs.

1. The Union of India
   Rep. By its Secretary
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001.

2. Central Board of Indirect Taxes and Customs
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001.

3. State of Tamil Nadu
   Rep. By its Secretary to Government
   Commercial Taxes and Religious Endowment
   Fort St. George, Chennai – 600 009.

4. Commissioner of Commercial Taxes
   Ezhilagam, Chepauk
   Chennai – 600 005.

5. The Commissioner
   Under Secretary to Government of India
   Central Board of Indirect Taxes and Customs
   Ministry of Finance, North Block
   New Delhi – 110 001.

6. State Tax Officer
Avadi Assessment Circle
S.No.1274/3, Integrated Commercial Taxes Building (North Division), 1st Floor
Room No.122, Elephant Gate Bridge Road
Vepery, Chennai – 600 003. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari, calling for the records of the sixth respondent in GSTIN:33AACPJ8700C1ZC/2017-18 and quash the proceedings dated 26.04.2023 passed therein.

For the Petitioner	:	Mr.B.Raveendran
For the Respondents	:	Mr.C.Harsha Raj Additional Government Pleader for R3, R4 & R6 R1, R2 & R5 not ready in notice

ORDER

(Order of the Court was made by C.SARAVANAN, J.)

In this writ petition, the petitioner is challenging the assessment order dated 26.04.2023 passed for the Assessment Year 2017-18.

2. The dispute primarily relates to the belated availing of the income tax credit under Section 16 of the respective Goods and Service Tax Act.

3. As a matter of fact, the Parliament has come to the rescue of the assesseess by inserting Section 16(5) and 16(6) of the Central Goods and Service Tax Act, 2017. Similar amendments are expected to be passed in Tamil Nadu Goods and Service Tax Act, 2017.

4. Under these circumstances, the impugned order is set aside and the case is remitted back to the respondents to pass orders afresh in light of the amendments made to Section 16 and similar amendments in the Central Goods and Service Tax Act, 2017 and Tamil Nadu Goods and Service Tax Act, 2017.

5. The writ petition, accordingly, stands allowed. There shall be no order as to costs. Consequently, W.M.P.Nos.10487 and 10488 of 2024 are closed.

(R.S.K., J.) (C.S.N, J)
30.08.2024

Neutral Citation:Yes/No

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To:

1. The Secretary
   The Union of India
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001.

2. Central Board of Indirect Taxes and Customs
   Ministry of Finance, Department of Revenue
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R. SUREST KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

W.P.No.9490 of 2024

30.08.2024
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