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.9489 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 declaration, to declare that the words "whichever is earlier" found in Sec. 16(4) of the CGST Act, 2017, to be unconstitutional as it infringes Art. 14, 246-A, 256 and 269-A of the Constitution of India apart from being ultra vires Sec. 16(1) of the Act and the other parts of Sec. 16(4) of CGST Act, 2017.

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.)

This writ petition stands closed as the Parliament has enacted amendments to Section 16 of the Central Goods and Service Tax Act, 2017 and similar amendments are expected for the Tamil Nadu Goods and Service Tax Act, 2017.

2. As a consequence to the amendments, the belated income

tax credit, which was not availed earlier in time, are allowed. There shall be no order as to costs.

(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
   North Block, New Delhi – 110 001.

3. The Secretary to Government
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<u>R. SURESH KUMAR, J.</u>
<u>AND</u>
<u>C. SARAVANAN, J.</u>

(drm)

W.P.No.9489 of 2024

30.08.2024
(2/2)