BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.17172 of 2024
and
W.M.P.(MD)No.14813 of 2024

Tvl.A.Murugan,
Contractor. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tenkasi Assessment Circle,
Commercial Tax Buildings,
Tenkasi. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the files of the respondent in the assessment order in Form DRC 07 GSTIN:33AQFPM6343P1ZF/2018-19 dated 10.04.2024 and Form GST DRC 08 GSTIN:33AQFPM6343P1ZF/2018-19 dated 19.07.2024 for the assessment year 2018-19 and to quash the both as illegal, arbitrary, under enrichment without jurisdiction.

For petitioner	: Mr.N.Sudalai Muthu
For respondent	: Mr.R.Suresh Kumar Additional Government Pleader

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ORDER

Heard learned counsel for the petitioner and learned Additional

Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order passed by the respondent on 19.07.2024, whereby a part of the demand confirmed earlier on 10.04.2024, has been confirmed while a part of the demand has been dropped.

3. The surviving issue is on account of the belatedly availing of Input Tax Credit under Section 16(4) of the respective GST enactments.

4. The learned Counsel for the petitioner would submit that in the Finance Bill presented on 23.07.2024 seeks to extend the time period for availing Input Tax Credit for the assessment years 2017-18 to 2020-21 under Section 16 of the respective GST enactments to 30.11.2021.

5. The dispute in the present case pertains to the assessment year 2018-19, which would be covered by the proposals in the Finance Bill persented on 23.07.2024.

6. Under these circumstances, the Court is inclined to quash the impugned order in so far as the Department confirmed the demand of Input Tax Credit. In so far as the belatedly availing of Input Tax Credit under Section 16(4) of the respective GST enactments, the respondent shall pass a final order after the Finance Act, 2024 is passed by the Parliament. It is open for the petitioner to give additional reply at that stage.

This Writ Petition is disposed of with above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

25.07.2024

To

The Deputy State Tax Officer-1,
Tenkasi Assessment Circle,
Commercial Tax Buildings,
Tenkasi.

C.SARAVANAN, J.

apd

W.P.(MD) No.17172 of 2024

25.07.2024