BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.17777 of 2024
and
W.M.P.(MD) No.15251 of 2024

M/S.A.Kandasamy Nadar Maligai,
rep. by its Proprietrix
M.Shanthi ... Petitioner

/vs./

The Superintendent of GST & Central Excise,
Thanjavur I Range,
Thanjavur Division,
Pon Nagar, Medical College Road,
Thanjavur 613 007. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the Respondent in order in original No.02/2024-GST in DIN-20240359XN03013833BA dated 01.03.2024 and quash the same as illegal, arbitrary and without jurisdiction.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mr.R.Nandakumar
Senior Standing Counsel

ORDER

The petitioner has filed this writ petition for a Writ of Certiorari to quash the Order in Original No.02/2024-GST in DIN-20240359XN03013833BA passed the respondent on 01.03.2024.

2.The dispute in this case pertains to reversal of input tax credit on account of belated availing of input tax credit under Section 16(4) of the respective GST enactment.

3.The learned counsel for the respondent confirms that the dispute in the present writ petition is confined only to Section 16(4) of the respective GST enactment. Already, this Court has passed series of orders granting relief to the assessees, in the light of the recommendation of the GST Council in its 53rd meeting held on 22.06.2024 and in the light of Clauses 114 and 146 of the Finance No.2 Bill 2024 presented on 23.07.2024.

4.Considering the fact that the dispute is only with reference to the belated availing of input tax credit, which is likely to be condoned in terms of Clause 114 of the Finance Bill by inserting Sections 16(5) and 16(6) of the respective GST enactment, I am of the view that the impugned order can be set aside and the case can also be remitted back to the respondent to pass a fresh order on merits and in accordance with law subject to passing of the Finance Bill as Finance Act, 2024 both under the Union Parliament and the State Legislature.

5.The Writ Petition stands disposed of, accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
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30.07.2024

C.SARAVANAN, J.

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