



W.P.(MD) No.27957 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.27957 of 2024

and

W.M.P.(MD) Nos.23729 and 23730 of 2024

Ramasamy Sridharan,
Proprietor of M/s.Shanthi Snacks,
247-A/11, Palayamcottai Road,
Tuticorin-628 002.

.. Petitioner

Vs.

The Deputy State Tax Officer-2,
New Commercial Taxes Building,
282 A Beach Road, Tuticorin-628 001.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent in reference No.ZD3304242315001, dated 29.04.2024, quash the same and direct the respondent to provide adequate opportunity including a personal hearing before passing further order.

For Petitioner : Mr.G.Aravinthan



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For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The challenge in the writ petition is to the assessment order dated 29.04.2024 of the first respondent.

2. The order of assessment has been made by relying upon Section 16(4) of the Central Goods and Services Tax Act, 2017. However, an amendment has been brought into by inserting sub-section (5), which entitles the assessee to take input tax credit in any return under Section 39, which is filed up to 30.11.2021 for the financial years 2017-18, 2018-19, 2019-20 and 2020-21.

3. In view of the said amendment, the impugned order is liable to be set aside and is accordingly, set aside and the matter is remitted back to the assessing authority for considering the claim of the petitioner as per the amended provisions.



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4. With the aforesaid direction, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

25.11.2024

NCC : Yes/No
Index : Yes/No
Internet : Yes
abr

To

The Deputy State Tax Officer-2,
New Commercial Taxes Building,
282 A Beach Road, Tuticorin-628 001.



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K.KUMARESH BABU, J.

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