**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 25.06.2025**

**CORAM :**

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH**
**and**
**THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

**W.P.Nos.11054, 11068, 34762 & 34758 of 2022**
**and W.P.Nos.1391, 11137, 20182, 20177, 33326 & 33328 of 2023**
**and W.P.No.8440 of 2024**
**and**
**WMP.Nos.10647, 10657, 34179, 34180, 34174 & 34176 of 2022**
**and WMP.Nos.1466, 10996, 10998, 19518, 19519, 19513, 19514, 33059 & 33061 of 2023**
**and WMP.Nos.9398 & 9399 of 2024**

**WP.No.11054 of 2022**

Venkatesa Kesavan
Sole Proprietor, Sree Ganapathy Automobiles
No.60C, Gudiyatham Road
Pallikonda
Vellore-635 809. .. Petitioner

vs

1.The Appellate Deputy Commissioner (ST)
Goods and Services Tax, Trichy & Vellore Division
Vellore – 632 001.

2.The State Tax Officer (Intelligence)
Data Unit
Vellore – 632 001. .. Respondents

Prayer in WP.No.11054 of 2022 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of appellate order in AP/GST/104/2020 dated 17.02.2022 passed by the First Respondent herein and quash the same.

| ***Case Nos.*** | ***For Petitioners*** | ***For Respondents*** |
|---|---|---|
| WP.Nos.11054, 11068, 34758 & 34762 of 2022 | Mr.Adithya Reddy | Mr.Rajesh Vivekanandan<br>Deputy Solicitor General (for R1)<br><br>Mr.V.Prashanth Kiran<br>Government Advocate<br>(for R2) |
| WP.No.1391 of 2023 | Mr.G.Derrick Sam | Mr.Rajesh Vivekanandan<br>Deputy Solicitor General (for R1)<br><br>Mr.S.R.Sundar<br>Senior Standing Counsel<br>(for R2) |
| WP.No.11137 of 2023 | Mr.G.Natarajan | Mr.C.Harsha Raj<br>Special Government Pleader (for R1)<br><br>Mr.Rajnish Pathiyil<br>Senior Panel Counsel<br>(for R2) |
| WP.No.20177 & 20182 of 2023 | Mr.Hari Radhakrishnan | Mr.Rajesh Vivekanandan<br>Deputy Solicitor General (for R1)<br><br>Mr.C.Harsha Raj<br>Special Government Pleader (for R2) |

| Case Nos. | For Petitioners | For Respondents |
|---|---|---|
| WP.Nos.33326 & 33328 of 2023 | Mr.Adithya Reddy | Mr.V.Prashanth Kiran<br>Government Advocate |
| WP.No.8440 of 2024 | Ms.Sharanya Vijay for Ms.Radhika Chandra Sekhar | Mr.Rajesh Vivekanandan<br>Deputy Solicitor General (for R1)<br><br>Mr.C.Harsha Raj<br>Special Government Pleader (for R3 & R4)<br><br>Mr.S.R.Sundar<br>Senior Standing Counsel (for R2) |

**COMMON O R D E R**

*(Order of the Court was made by Dr.ANITA SUMANTH.,J)*

All these petitioners challenge orders of either assessment or appeal, or show cause notices relating to action in terms of Section 16(4) of the State Goods and Service Tax Act, 2017 (in short 'SGST Act'). The provisions of Section 16(4) provided initially for the 30th of November of the subsequent financial year to be the cut-off date for claiming Input Tax Credit (ITC). It was extended periodically and Section 16(4) and the proviso, as it stood on 01.07.2024 read as under:

> *'16(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under Section 39 for the month of September following the end of financial year to which such invoice or debit note pertains or*

> *furnishing of the relevant annual return, whichever is earlier:*
> *Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.'*

2.Having regard to the difficulties faced by the assessee on account of the technical glitches in the system and other hurdles standing in the way of a smooth transition to the GST regime, sub section (5) was introduced in Section 16 vide Section 118 of Finance Act, 2024 that reads as follows:

> *'(5)Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed upto the thirtieth day of November, 2021.'*

3.With the insertion of Sub-section (5) as above, the time by which claim of ITC can be put forth stands extended till 30.11.2021. The writ petitions covered under this order relate to those matters where the ITC has been availed prior to 30.11.2021, and hence these petitioners would be entitled to the benefit of Section 16(5).

4.The impugned orders of assessment/appeal/show cause notices are thus quashed. We clarify that if any portion of the impugned demands had been remitted pending these proceedings, the assessees are not entitled to refund of the same, having regard to Circular No.237/31/2024-GST dated 15.10.2024.

5.These writ petitions are allowed in terms of this order. No costs. Connected miscellaneous petitions are also allowed.

**[A.S.M., J] [N.S., J]**

**25.06.2025**

vs
Index:Yes/No
Speaking order
Neutral Citation:Yes
**Note:** Registry is directed to type full cause title, if necessary, while issuing this order.

To

1.The Appellate Deputy Commissioner (ST)
Goods and Services Tax, Trichy & Vellore Division
Vellore – 632 001.

2.The State Tax Officer (Intelligence)
Data Unit
Vellore – 632 001.

**DR. ANITA SUMANTH,J.**
**and**
**N. SENTHILKUMAR.,J**

vs

**W.P.Nos.11054 of 2022 etc. batch**

**25.06.2025**