IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2025

CORAM :

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

W.P.Nos. 27312 & 27313 of 2023
and WMP Nos.26738, 26739, 26740 and 26741 of 2023

Sunder and Company
Represented by its Partner
No.22, Jones Street,
Chennai-600 001. .. Petitioner in both petitions

vs

1.Union of India
Represented by its Secretary,
Department of Revenue
Ministry of Finance
North Block, New Delhi.

2.The Deputy Commercial Tax Officer
Broadway Assessment Circle,
Integrated Building for Commercial Taxes,
No.32, Elephant Gate Road [Off Waltax Road],
Vepery, Chennai-600 003. .. Respondents in both petitions

Prayer in WP.No.27312 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, call for the records pertaining to the impugned order in DRC-07 bearing Ref

No.ZD330323133755L dated 27.03.2023 issued by the 2nd Respondent and quash the same.

Prayer in WP.No.27313 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, call for the records pertaining to the impugned order in DRC-07 bearing Ref No.ZD330423050139P dated 12.04.2023 issued by the 2nd Respondent and quash the same.

(in both petitions)
For Petitioner : Mr.R.Ganesh Kanna

(in both petitions)
For Respondents : Mr.Rajesh Vivekananthan, (for R1)
Deputy Solicitor General

Mr.V.Prashanth Kiran, (for R2)
Government Advocate

COMMON ORDER

(Made by Dr. ANITA SUMANTH.,J)

These Writ Petitions challenge assessment orders passed in terms of Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 (in short 'Act') in respect of belated claim of input tax credit violating Section 16(4) of the Act.

2. Learned counsel appearing for the assessee as well as the learned counsel appearing for the Commercial Taxes Department are ad idem in that, the claim for input tax in these matters relate to financial years 2017-18 and 2018-19 and that the claim has been made prior to 30.11.2021.

Hence the relief is available to the petitioners in light of Section 16(5) of the Goods and Services Tax Act, 2017, introduced vide Section 118 of Finance Act, 2024. They also rely upon order dated 20.07.2025 passed by this Court in W.P.Nos.3457 of 2022 etc. batch, allowing an identical issue.

3.In light of the aforesaid, the impugned orders are quashed and the both the Writ Petitions are allowed. We clarify that if any portion of the impugned demands had been remitted, the assessee is not entitled to refund of the same, having regard to Circular No.237/31/2024-GST dated 15.10.2024. No costs. Connected Miscellaneous Petitions are closed.

[A.S.M., J] **[N.S., J]**
09.07.2025

Index:Yes/No
Speaking Order
Neutral Citation:Yes
sl

To

1.The Secretary,
Union of India,
Department of Revenue
Ministry of Finance
North Block, New Delhi.

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

sl

2.The Deputy Commercial Tax Officer
Broadway Assessment Circle,
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