IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41013 of 2025
and
WMP.Nos.45965 & 45966 of 2025

Manisekaran
Represented by its Proprietor
Mr.M.Manisekaran ...Petitioner

Vs.

The State Tax Officer
(Formerly known as Commercial Tax Officer)
Madipakkam Assessment Circle
No.233, 2nd Floor, Integrated Commercial Taxes
and Registration Building (South Tower)
Anna Salai, Nandanam
Chennai 600 035. ...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the first respondent related to impugned order passed in Reference Number-ZD 330 424 180 5778/2018-19 dated 24.04.2024 and quash the same as arbitrary, illegal.

For Petitioner : Mr.S.Kabil Dev

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 24.04.2024 in DRC-07 passed by respondent for the tax period 2018-19 which was preceded by a Notice in GST DRC-01 dated

27.12.2023.

4. The petitioner was also with reminders dated 20.03.2024, 28.03.2024 and 05.04.2024. Despite the same, the petitioner had not filed a reply to the show cause notice and thus suffered the impugned order.

5. Reading of the impugned order indicates that the dispute pertains to belatedly and wrongly availing the Input Tax Credit and therefore the Income Tax credit has been denied in view of the statutory requirement under Section 16(4) of the respective GST Enactment Act.

6. However, the issue is now covered in favour of the petitioner in view of the statutory amendment to the provisions of the respective GST enactments with insertion of Section 16(5) to the respective GST Rules inserted by **Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024**

w.e.f. 27.09.2024 vide S.O 4253 (E) w.r.e.f 01.07.2017.

7. In view of the statutory intervention under Sections 16(5) and 16(6), the case is remitted back to the respondent to pass fresh orders on merits within a period of 30 days from the date of receipt of a copy of this order. Meanwhile, the petitioner shall also file a reply to the show cause notice dated 27.12.2023.

8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04.11.2025

Index : Yes/No

Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

The State Tax Officer
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C.SARAVANAN, J.

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