



W.P.No.41528 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41528 of 2025

and

W.M.P.No.46514 of 2025

M/s.Markandan Pappammal Rajendran

Represented by its Proprietor

M.P.Rajendren

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,

Padi, Ambattur,

Kancheepuram.

2.The Deputy Commissioner (ST, GST Appeal Chennai – II),

CT Main Building, 2nd Floor,

Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent culminating in the Order in Form GST DRC – 07 dated 30.04.2024



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issued under Reference No.ZD330424260055R by the 1st respondent and quashing the same direct the 1st respondent herein to re-credit the amounts adjusted by him on 15.10.2025 towards liability to the Petitioner's cash ledger.

For Petitioner : Mr.Murugappan

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 30.04.2024 which was preceded by a Show Cause Notice in GST DRC – 01 dated 27.12.2023 passed for the tax period 2018 – 2019.



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3. A reading of the impugned order *prima facie* indicates that the total tax demand is on account of belated availing of the input tax credit and the issue has now been answered in favour of the Petitioner in terms of statutory intervention with insertion of Section 16(5) to the respective GST enactments vide **SO 4253(E) with retrospective effect from 01.07.2017 inserted by Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024.**

4. Under similar circumstances, the impugned order is set aside and the case is remitted back to the 1st Respondent to pass a fresh order on merits as expeditiously as possible. All further proceedings shall be kept in abeyance pending further orders.

5. This Writ Petition stands disposed of with the above observations.



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No costs. Connected Writ Miscellaneous Petition is closed.

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Neutral Citation : Yes / No

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To:

- 1.The Deputy Commercial Tax Officer,
Padi, Ambattur,
Kancheepuram.
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C.SARAVANAN, J.



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