IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42706 of 2025
and
W.M.P.Nos.47772 and 47774 of 2025

M/s.Antony Projects,
(GSTIN:33ABGPS423BIZ2),
Rep.by its Proprietor,
Antony Selvaraj,
38/1, AVM Avenue, 1st Street,
Virugambakkam, Chennai -92. ... Petitioner

Vs.

The Superintendent of GST & Central Excise,
Vadapalani II Range, Vadapalani division,
Chennai South Commissionerate, Ground Floor, Newry Towers,
Plot No.2054, I Block, 12th Main Road, II Avenue,
Anna Nagar, Chennai – 600 040. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in impugned order O.C.No.381 of 2024, dated 30.05.2024 and qush the same as illegal, arbitrary and without jurisdiction.

For Petitioner : M/s.A.Kiruthika
For Respondent : Mr.S.Gurumoorthy, Senior Standing Counsel and Mr.G.Meganathan, Junior Standing Counsel

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O R D E R

This Writ Petition is before this court against the impugned Show Cause Notice dated 30.05.2024 bearing reference No.O.C.No.381 of 2024. The impugned Show Cause Notice calls upon the petitioner to show cause notice as to why:-

(i) an amount of Rs.10,962/-(Rupees Ten Thousand Nine Hundred and Sixty-Two only) [CGST-Rs.5,481/- and SGST-Rs.5,481/-], being the irregular/wrongly availed Input Tax Credit as explained it should not be demanded and recovered from them as provided under Section 73(1) of the CGST Act, 2017;

(ii) why interest at the applicable rate should not be charged and demanded for the irregular input tax credit mentioned in Sl.No.(i) above, as provided under Section 50(1) of the CGST Act, 2017; and

(iii) why penalty should not be imposed under Section 73(1) of the Central/Tamil Nadu Goods and Services Tax Act, 2017 read with Section 122(2)(a) of the Central/Tamil Nadu Goods and Services Tax Act, 2017 for the contraventions mentioned in the preceding paragraphs.

2. The learned counsel for the petitioner submits that the dispute pertains to belated availing of input that credit and that in view of the statutory intervention by insertion of Sections 16(40 and 16(5) of the respective GST enactments, the deadline for filign GSTR-3B stood extended to 30.11.2021.

3. It is submitted that the impugned show cause notice has, however, reckoned 28.10.2010 as the last date for filing the GSTR-3B return.

4. The learned counsel for the petitioner has placed reliance on the decision of this Court rendered on 17.10.2024 in a batch of cases in W.P.Nos.25081, 26548, and connected cases (Sri Ganapathi Pandi Industries, (GSTIN:33B2QPK5727DIZG) Rep.by its Proprietor, Vs. The Assistant Commissioner (State Tax) (FAC), Tondiarpet Assessment Circle), with specific reference to paragraph No.10 which reads as follows:-

> 10. After filing of these Writ Petitions, certain development took place, I.e that 53rd GST Council Meeting was held on 22.06.2024, and during the said Meeting, the GST Council recommended for extension of the deadline for availing ITC on any invoice or debit note under Section 16(4) of the CGST Act and this extension would be applicable to any GSTR-3B returns filed for the Fys 2017-2018, 2018-19, 2019-20 and 2020-21 with a new deadline deemed to be as **"30.11.2021",** to which, the Presidential Assent was also obtained by the Government of Indian on 16.08.2024….

5. The case of the peittioner prima facie appears to be squarely convered by the aforesaid decision. The petitioner is therefore not precluded from relying on the same before the respondent in the adjudication proceedings. Therefore, this Writ Petition is dismissed in view of the availability of an alternative and more effective remedy the challenge to the show cause notice is also premature.

6. Hence, without expressing any further opinion on the merits of the case, this case is dismissed with liberty to the petitioner to work out the remedy. The

petitioner can participate in the adjudication proceedings pursuant to the impugned notice. The petitioner shall therefore file a reply within a period of 30 days from the date of receipt of a copy of this order. Thereafter, the respondent shall pass appropriate orders on merits. Needless to state, the petitioner is entitled to raise all submisions available in law.

7. **This Writ Petition is dismissed** with the above liberty and directions. No costs. Consequently, the connected W.M.Ps are closed.

12.11.2025

nvi

Neutral Citation : Yes / No

To:

The Superintendent of GST & Central Excise,
Vadapalani II Range, Vadapalani division,
Chennai South Commissionerate, Ground Floor, Newry Towers,
Plot No.2054, I Block, 12th Main Road, II Avenue,
Anna Nagar, Chennai – 600 040.

C.SARAVANAN, J.

nvi

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