IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.42963 of 2025
and
W.M.P.Nos.48080 and 48083 of 2025

M/s.Abirami Rice Mandi,
(Represented by its Proprietrix Ms Umamaheswari Navaneethakrishnan)
No.2B, Bharathi Street Nethaji Avenue,
Nerkundram, Chennai – 600 107. ... Petitioner

-Vs-

1.Superintendent of GST & CE,
Valasaravakkam-II Range,
Chennai South Commissionerate,
Newry Towers, Ground Floor,
12th Main Road, II Avenue,
Anna Nagar, Chennai-600 040.

2. Deputy Commissioner of GST & CE,
Valasaravakkam-II Range,
Chennai South Commissionerate,
Newry Towers, Ground Floor,
12th Main Road, II Avenue,
Anna Nagar, Chennai-600 040. ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records relating to the impugned Order-in-Original No.105/2024-GST (supdt.R.II) dated 29.08.2024 passed by the first respondent and quash the same and consequently direct the second respondent to lift attachment made against the bank account No.919020019730991 maintained with Axis Bank, Koyambedu Branch.

For Petitioner : M/s.K.Aarthy
For Respondents : Mr.Sai Srujan Tagi, Senior Standing Counsel

****

ORDER

The writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondents.

2. In this writ petition, the petitioner has challenged the impugned Order in Original No.105 of 2024-GST (supdt.R-II) dated 29.08.2024 passed by the 1st Respondent whereby the demand proposed in the Show Cause Notice in DRC-01 dated 30.05.2024 that preceded it has been confirmed.

3.Although the Petitioner has approached this Court long after the impugned Order-in-Original No.105/2024-GST (supdt.RII), dated 29.08.2024 was passed by the Respondent, it is noticed that 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 the insertion of **Section 16(5) and 16(6) 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. Considering the above, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits as expeditiously as possible, in view of the aforesaid statutory intervention and notification issued thereunder.

5. The petitioner shall file a suitable application within a period of 30 days from today to rectify the impugned order accordingly. Upon compliance with the above stipulation by the petitioner, the 1st respondent shall pass appropriate rectification orders on merits and in accordance with law without reference to limitation in filing such application for rectification.

6. The petitioner shall substantiate the claim for the Input Tax Credit with necessary documents to establish the entitlement to avail Input Tax Credit in light of the above statutory provisions.

7. In the event, the proceedings are dropped, the amount shall be either refunded in cash or re-credited into the petitioner's electronic cash ledger.

8. The Writ Petition is disposed of with the above liberty. No costs. Consequently, the connected W.M.Ps. are closed.

11.12.2025

nvi
Neutral Citation : Yes/No
To
1.Superintendent of GST & CE,
Valasaravakkam-II Range,
Chennai South Commissionerate,
Newry Towers, Ground Floor,
12th Main Road, II Avenue,
Anna Nagar, Chennai-600 040.

2. Deputy Commissioner of GST & CE,
Valasaravakkam-II Range,
Chennai South Commissionerate,
Newry Towers, Ground Floor,
12th Main Road, II Avenue,
Anna Nagar, Chennai-600 040

C.SARAVANAN, J.

nvi

W.P.No.42963 of 2025 and
W.M.P.Nos.48080 and 48083 of 2025

11.12.2025