IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44153 of 2025
and
W.M.P.Nos.49278 and 49279 of 2025

Tvl.UBS Global Express,
Rep by its Proprietor
P.Abrar Hussain. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Ambur Circle,
Ambur – 635 802. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent's Impugned Rectification Order dated 06.08.2025 with Ref.No.ZD330825052334H and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 the learned Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the order dated 06.08.2025, whereby, an application filed for rectification of the Assessment order dated 29.04.2024 on 08.04.2025 was rejected.

4. The application for rectification of the assessment order was filed pursuant to statutory intervention in view of the insertion of Sections 16(5) and Section 16(6) to the respective GST enactments by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E) with retrospective effect from 01.07.2017** and Notification issued thereunder vide Notification No.22/2024-Central Tax dated 08.10.2024.

5. The statutory intervention by virtue of the aforesaid amendment with insertion of Sections 16(4) and 16(5) to the respective GST enactments makes it clear that the Petitioner is indeed entitled for Input Tax Credit, although the Input Tax Credit was availed belatedly. Since the procedure prescribed vide Notification No.22/2024-Central Tax dated 08.10.2024 read with Section 16(5) of the Acts is only procedural and substantial benefit cannot be denied based on the procedural delay.

6. Under these circumstances, the impugned order dated 06.08.2025 is quashed and the case is remitted back to the Respondent to examine whether the Petitioner has indeed received the inputs on which the input tax credit was availed belatedly by the Petitioner. If the Petitioner had indeed received inputs, the substantial benefit of Input Tax Credit should not be denied although there are procedural irregularity in complying with the aforesaid Notification.

7. There shall be a direction to the Respondent to examine the same and pass appropriate orders on merits as expeditiously as possible.

8. Needless to state, the Petition shall also be heard before final orders are passed.

9. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation : Yes / No
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To:

The Deputy State Tax Officer – 1,
Ambur Circle,
Ambur – 635 802.

C.SARAVANAN, J.

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