**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 27.11.2025

CORAM :

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

W.P.No.45495 of 2025
and
W.M.P.Nos.50687 and 50688 of 2025

M/s.Dheep Stickers
No.242, 3rd Link Street Nehru Nagar,
Kottivakkam, Chennai – 600 097.
Rep by its Proprietor,
Subhan Sirajudeen. ... Petitioner

Vs.

The Deputy State Tax Officer,
Sholinganallur Assessment Circle,
2nd Floor, Room No.241,
The Integrated Building for Commercial Taxes and Registration
(South Tower), Nandanam,
Chennai – 600 035. ... 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 leading to issuance of Impugned Order dated 29.04.2024 vide GSTIN/33AQCPS9788F1ZA/2018-19 and quash the same.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : 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 29.04.2024, whereby, the demand proposed in Show Cause Notice in GST DRC – 01 dated 27.12.2023 has been confirmed. The demand pertains to belated availing of Input Tax Credit in terms of Section 16(4) of the respective GST enactments.

4. In sofar as the same is concerned, there has been a statutory intervention by way of insertion of Section 16(5) and 16(6) into the respective GST enactments by the **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** with effect from 27.09.2024, vide **SO 4253(E) with retrospective effect from 01.07.2017.**

5. It is noticed that, the Petitioner has *prima facie* case on merits.

6. Considering the same and following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall file a proper reply to the Show Cause Notice in GST DRC – 01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned order dated 29.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

**27.11.2025**

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer,
Sholinganallur Assessment Circle,
2nd Floor, Room No.241,
The Integrated Building for Commercial Taxes and Registration
(South Tower), Nandanam,
Chennai – 600 035.

**C.SARAVANAN, J.**

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