IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46277 of 2025
and
W.M.P.Nos.51624 and 51625 of 2025

Venkatesan Subramaniyan
Proprietor of
M/s.Sri Ramajayam Agro Center. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Attur Town Circle, Salem – II,
Integrated Commercial Tax Office,
S.F.No.500/4, Thennangudipalayam,
Attur – 636 108. ... 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 pertaining to the impugned order vide DRC 07 in Ref.No.ZD3304240155011 dated 02.04.2024 issued by the Respondent and the consequential rectification order issued in Ref.No.ZD331025341603V dated 29.10.2025 by the Respondent and quash the same.

For Petitioner : Mr.Derrick Sam

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 learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 02.04.2024 passed under Section 73 of the respective GST enactments and the consequential rectification order dated 29.10.2025, whereby, the Petitioner's application for rectification dated 26.03.2025 has been rejected.

4. A reading of the impugned order seems to indicates that disputed has arisen on account of Section 16(4) of the respective GST enactments.

5. Considering the fact that the belated availing of Input Tax Credit has been seemingly cured in light of the insertion of Section 16(5) and 16(6) to the respective GST enactments vide **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.

6. In view of the above, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

7. Needless to state, the Petitioner shall file a proper reply to the Show Cause Notice in GST DRC – 01 together with requisite documents to substantiate the case, within a period of thirty days from the date of receipt of a copy of this order. The Respondent shall pass a final order on merits and in accordance with law without reference to limitation prescribed under Notification issued under Section 16(5) and 16(6) of the respective GST enactments.

8. 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 Commercial Tax Officer,
Attur Town Circle, Salem – II,
Integrated Commercial Tax Office,
S.F.No.500/4, Thennangudipalayam,
Attur – 636 108.

C.SARAVANAN, J.

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