IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47753 of 2025
and
W.M.P.Nos.53316 and 53318 of 2025

Tvl.VRR Enterprises
Represented by its Proprietor
Ramachandran Ramesh ... Petitioner

Vs.

The State Tax Officer,
Perambur Assessment Circle,
No.1, 2nd Floor, PAPJM Building,
Greams Road,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the Respondent in GSTIN No.33AFVPR04OOH1ZK/2019-20 dated 29.08.2024 along with its consequential summary order in Reference No:ZD330824272109A dated 29.08.2024 for the Financial Year 2019 – 2020 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner : M/s.S.Premalatha

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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. In this Writ Petition, the Petitioner has challenged the Order dated 29.08.2024 in DRC – 07 passed by the Respondent, whereby the demand proposed in Show Cause Notice dated 25.08.2023 for the tax period 2019 – 2020 has been confirmed against the Petitioner.

4. A reading of the impugned order and the Show Cause Notice indicates that the dispute in the demand confirmed vide impugned order pertains to belated filing of Input Tax Credit. The Petitioner has been denied Input Tax Credit only on account of belated availing of Input Tax Credit contrary to Section 16(4) of the respective GST enactments.

5. The issue has been answered in favour of the Petitioner in the light of the statutory intervention with insertion of Section 16(5) to the respective GST enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E) with retrospective effect from 01.07.2017.**

6. Thus, the Input Tax Credit which was belatedly availed by the Petitioner has to be allowed, subject to the Petitioner complying with the terms of the Notification issued thereunder in this regard.

7. Even if the Petitioner has not complied with the terms of the Notification issued under Section 16(5) of the respective GST enactments, the substantial benefit of Input Tax Credit cannot be denied to the Petitioner in view of the statutory intervention with insertion of Section 16(5) to the respective GST enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E) with retrospective effect from 01.07.2017**.

8. 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 as expeditiously as possible.

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

05.12.2025

Neutral Citation : Yes / No
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To:

The State Tax Officer,
Perambur Assessment Circle,
No.1, 2nd Floor, PAPJM Building,
Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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