



W.P.No.47563 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47563 of 2025

and

W.M.P.Nos.53093 and 53094 of 2025

Tvl Bethel Chem,
Rep by its Prop
Antony Alex.

... Petitioner

Vs.

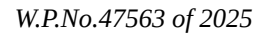
The Deputy State Tax Officer – 1,
Choolai Assessment Circle,
Chennai – 600 003.
Now Office at:
No.1, PAPJM Building 1st Floor,
Greens Road, Chennai – 600 006.

... 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 on the file of the Respondent in the impugned proceedings bearing Reference GSTIN 33AGZPA0514A1Z2/2018-19 dated 22.04.2024 passed by the Respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the Respondent to pass DE NOVO order.

For Petitioner : Mr.R.Subramaniyan

For Respondent : Mrs.P.Selvi
Government Advocate



Mrs.P.Selvi, 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 22.04.2024 in Form GST DRC – 07 for the tax period 2018 – 2019, whereby, the demand has been confirmed against the Petitioner on account of belated availing of Input Tax Credit in terms of Section 16(4) 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**.

4. The issue due to which the demand was confirmed against the Petitioner vide impugned order has been settled in favour of the Petitioner in light of the insertion of Section 16(5) and 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**.



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5. 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.

6. Needless to state, the Petitioner shall file a necessary reply to the Show Cause Notice in GST DRC – 01 dated 13.09.2023 for the tax period 2018 - 2019 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.

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

11.12.2025

Neutral Citation : Yes / No
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To:

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C.SARAVANAN, J.

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