IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48482 of 2025
and
W.M.P.Nos.54138 and 54139 of 2025

M/s.AB Cooling Projects,
Represented by its Proprietor
Kairunissa. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Choolai Assessment Circle,
Room No.10, II Floor,
Greams Road,
Chennai – 600 006. ... 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 on the file of the Respondent and to quash the impugned assessment order dated 14.02.2024 bearing GSTIN No.33AQKPK4867F1ZO/2019-20 passed by the Respondent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 impugned Order dated 14.02.2024 passed for the tax period 2019 - 2020, which preceded a Show Cause Notice in GST DRC-01 dated 21.08.2023, to which the Petitioner had not filed a reply, despite several reminders and thus suffered the impugned order.

4. By the impugned order, the proposal in the Show Cause Notice in GST DRC – 01 dated 21.08.2023 has been confirmed. The defect that was pointed out in the aforesaid Show Cause Notice is due to belated filing of Input Tax Credit in accordance with Section 16(4) of the respective GST enactments.

5. However, it is noticed that by way of statutory intervention in view of the 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. The aforesaid defect raised in the Show Cause Notice which was confirmed vide impugned order has been cured in light of the 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**.

7. 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.

8. 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.

9. 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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Note: Issue Order Copy on 12.12.2025

To:

The Deputy State Tax Officer – 1,
Choolai Assessment Circle,
Room No.10, II Floor,
Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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