BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1414 of 2025
and
W.M.P.(MD) No.1001 of 2025

M.G.P.Stores,
Rep., by its Proprietor B.Usha,
No.1/65, Market Road,
Kaliyakkavilai,
Kanyakumari-629 153. .. Petitioner

Vs.

1.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Buildings,
Dr.S.G.K.S.Thangaraj Salai,
Madurai-625 020.

2.The Deputy State Tax Officer-1,
Kuzhithurai Assessment Circle @ Kattadurai,
Kaniyakumari District. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records in impugned order in GSTIN. 33AAIPU9129 N2ZY/2018-2019 dated 19.09.2024 on the file of the 2nd Respondent and quash the same.

Petitioner	:	Mr.I.Romeo Roy Alfred
For Respondents	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

Heard Mr.I.Romeo Roy Alfred, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of the respondents.

2. The challenge in the writ petition is to an order rejecting the application for rectification filed by the petitioner.

3. The reason for filing the rectification application is that the amendment to Section 16(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") had not been taken into consideration by the second respondent.

4. The issue involved in this writ petition is availing of Input Tax Credit after the due date. The said issue is no longer *res integra,* as this Court in a batch of writ petitions in W.P.(MD) No.25081 of 2024 etc., dated 17.10.2024, by taking note of the amendment to Section 16(4) of the Act, which came into force with retrospective effect from 01.07.2017, had quashed similar orders and thereafter, this Court in a similar issue in W.P.(MD) No.31980 of 2024, dated 06.07.2024 taking note of the amendment passed, had set aside the order of assessment and remitted the matter back to the Assessing Officer for passing orders afresh.

5. The said orders have not been disputed by the learned Additional Government Pleader appearing for the respondents.

6. Considering the fact that the issue has already been covered by orders of this Court, which have been failed to be taken note of by the second respondent, for which reason the impugned order is set aside and the matter is remitted back to the second respondent for fresh consideration in consonance with the amended provision of Section 16 of

the Central Goods and Services Tax Act, 2017. The second respondent shall also recall the order of freezing, if any, subject to the final orders to be passed by him on remittance.

7. With the aforesaid observations and directions, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

1.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Buildings,
Dr.S.G.K.S.Thangaraj Salai,
Madurai-625 020.

2.The Deputy State Tax Officer-1,
Kuzhithurai Assessment Circle @ Kattadurai,
Kaniyakumari District.

K.KUMARESH BABU, J.

abr

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