BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.01.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) No.2642 of 2025
and
W.M.P.(MD) No.1863 of 2025

M/S.Aamutham Enterprises,
represented by its Proprietor
S.Raesh ... Petitioner

/vs./

The Superintendent of Central GST and Central Excise,
Karur II Range,
Karur Division No.15, Ground Floor,
Gowripuram Extension,
Anna Nagar,
Karur 639 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in Order in Original No.47/2024 -GST (SUPDT) dated 24.8.2024 and quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and in view of Amended/inserted Section 16(5) of the TNGST Act 2017 as amended by Finance (No.2) Act 2024 further direct the respondent to pass an assessment order afresh by considering the reply dated 1.7.2024 and records filed by the petitioner after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Nanda Kumar
Standing Counsel

ORDER

Heard Mr.N.Sudalai Muthu, learned counsel for the petitioner and Mr.R.Nanda Kumar, learned Standing Counsel for the respondent.

2. The Writ Petition has been filed challenging the order of the respondent dated 24.08.2024 passed for the F.Y.2019-20 on the ground that the same is made in violation of principles of natural justice.

3. The issue involved in the writ petition is to availing of Input Tax Credit after the due date. The said issue is no longer res integra. This Court in a batch of writ petitions in W.P.(MD)Nos.25081 of 2024 etc., dated 17.10.2024, by taking note of the amendment to Section 16(4) of the CGST Act which came into force with retrospective effect from 01.07.2017 had quashed the similar impugned orders and thereafter this Court in a similar issue in WP(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 order afresh.

4. The said order has not been disputed by the learned Additional Government Pleader appearing for the respondent.

5. In view of the same, the impugned order dated 24.08.2024 is set aside and the matter is remitted back to the respondent for fresh consideration in consonance with the amended provision of Section 16 of the GST Act.

6. In fine, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

30.01.2025

Index : Yes / No
Internet : Yes / No
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To

The Superintendent of Central GST and Central Excise,
Karur II Range,
Karur Division No.15, Ground Floor,
Gowripuram Extension,
Anna Nagar,
Karur 639 002.

K.KUMARESH BABU, J.

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W.P.(MD) No.2642 of 2025

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