BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.01.2025

CORAM :

THE HONOURABLE MR.JUSTICE M.S.RAMESH
and
THE HONOURABLE DR.JUSTICE A.D.MARIA CLETE

WA(MD)No.2671 of 2024
and
CMP(MD)No.18584 of 2024

1. The Commissioner of Commercial Taxes,
Office of the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2. The Deputy State Tax Officer-1,
Office of State Tax Officer,
Melur Assessment Circle,
CT Buildings Dr.Thangaraj Salai,
Madurai - 625020. ... Appellants

vs.

Tvl.Kavin Hp Gas Gramin Vitrak,
Represented by Proprietor Palaniyandi Arun,
No.112, 113, N.A., Cheran Complex,
Bank Road, Uraganpatty,
Madurai-625 109. ... Respondent

Prayer : Appeal filed under Clause 15 of the Letters Patent, against the order dated 24.11.2023 made in W.P(MD)No.7173 of 2023.

For Appellants : Mr.J.Ashok, Additional Government Pleader
For Respondent : Mr.Raja.Karthikeyan

JUDGMENT

(Judgment of the Court was made by **M.S.RAMESH, J.)**

By consent of both the counsels, the writ appeal itself is taken up for final disposal.

2. The present Writ Appeal is directed against the order passed by the Writ Court dated 24.11.2023 made in W.P(MD)No.7173 of 2023.

3. By the impugned order, the respondent herein was permitted to file manual returns claiming the ITC on the outward supply / sales without paying taxes, with a further direction to the appellants to accept the belated returns and allow the claim of ITC.

4. The learned Special Government Pleader appearing for the appellants fairly submitted that after the writ appeal was filed, the Department of Revenue, Ministry of Finance, Government of India, had issued a Circular dated 15.10.2024 clarifying the issues regarding the implementation of the provisions namely, sub-sections (5) and (6) of Section 16 of the Central Goods and Services Tax Act, 2017, by which, the respondent would be entitled to

claim the ITC on the outward supply / sales without paying taxes. However, he also added that as per the said Circular, the returns requires to be uploaded in the GST web portal and therefore, the observations in the writ petition, permitting the respondent / writ petitioner to file manual returns alone requires intervention.

5. In the light of the Circular dated 15.10.2024, no interference is required to the order passed in the writ petition. However, the respondent herein is granted liberty to upload the returns in the GST portal for the claim of ITC on the outward supply / sales without paying taxes and on uploading the same, the appellants herein shall accept the uploaded returns and allow the claim of ITC, if they are otherwise eligible.

6. The Writ Appeal stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

(M.S.R, J.) **(A.D.M.C, J.)**
21**.01.2025**

Index : Yes / No
Neutral Citation : Yes / No
RR

M.S.RAMESH, J.
and
A.D.MARIA CLETE, J.

RR

To

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JUDGMENT MADE IN
WA(MD)No.2671 of 2024

DATED : 21.01.2025