BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.12012 of 2025
and
W.M.P.(MD)No.8843 of 2025

M/s.Karthik Kani Traders,
Represeted by its Proprietor T.Karthik Kani,
GSTIN 33BXZPK3042F1ZD,
4/738A1, P.S.K.Nagar,
Sivakasi – 626189. ... Petitioner

-vs-

The Assistant Commissioner (ST) (FAC),
Sattur - 2 Assessment Circle,
C.T. Buildings, NGO Colony,
Sivakasi – 626124. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN : 33BXZPK3042F1ZD/2018-19 dated 18.11.2024 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 and further direct the respondent to pass an assessment order afresh after affording opportunity of being heard.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

Heard Mr.N.Sudalai Muthu, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2. The Writ Petition has been filed challenging the order of the respondent dated 18.11.2024 passed for the F.Y.2018-2019 on the ground that the same is made in violation of principles of natural justice.

3. The issue involved in the writ petition is in regard 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 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 order afresh.

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

5. In view of the same, the impugned order dated 18.11.2024 is set aside and the matter is remitted back to the respondent for a fresh consideration in consonance with the amended provision of Section 16 of the GST Act.

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

NCC : Yes / No
Index : Yes / No
smn2

25.04.2025

To:-

The Assistant Commissioner (ST) (FAC),
Sattur - 2 Assessment Circle,
C.T. Buildings, NGO Colony,
Sivakasi – 626124.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.12012 of 2025

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