BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36261 of 2025
& W.M.P.(MD)No.28865 of 2025

Tvl. RAVICHANDRAN TRADERS
Represented by its Proprietor, E. Ravichandran
9/816, Velanoorani, Perumal Thevanpatti
Virudhunagar District - 626 129.

... Petitioner

Vs.

1. The Commissioner Of Commercial Taxes
O/o. The Principal and Special
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Deputy State Tax Officer-2,
Aruppukottai Assessment Circle
Commercial Taxes Buildings
Opp. to CSI Church
Madurai Road, Aruppukottai,
Virudhunagar District - 626 101.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd respondent in Ref. No. ZD331123079621O/2019-20 dated 14.11.2023 and quash the same.

For Petitioner : Mr.Veeramanikandan R

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 14.11.2023 passed by the 2nd respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, there was a delay in filing the returns for assessment year 2019-2020. Subsequently, due to the amendment/insertion of Clause (5) to Section 16 of the Goods and Services Tax Act, 2017 (hereinafter called as “GST Act”), the time limit for filing the returns was extended. The said extension will also apply to the petitioner. However, prior to the

said amendment, the impugned order came to be passed by the respondent. Hence, he requests this Court to set aside the said impugned order and provide an opportunity to the petitioner to avail the benefits of aforesaid extension.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent had confirmed the submissions made by the petitioner and would fairly submit that the amendment, with regard to the extension of time limit for filing the returns, had came into force only after the passing of impugned order. Hence, he requests this Court to remit the matter back to the respondent.

6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, there was a delay on the part of the petitioner in filing the returns and hence, the impugned order came to be passed by the 2nd respondent. Subsequent to the passing of the said order,

by virtue of amendment/insertion of Clause (5) to Section 16 of the GST Act, the time limit for filing the returns was extended for the assessment year 2019-2020. Hence, the petitioner is also entitled to avail the said benefit. In such view of the matter, this Court is inclined to set aside the impugned order dated 14.11.2023 passed by the 2nd respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 14.11.2023 is set aside and the matter is remanded to the 2nd respondent for fresh consideration.
>
> (ii) The respondent shall take into consideration of the extension of time limit vide the amendment/insertion of Clause (5) to Section 16 of the GST Act and thereafter, pass appropriate order in accordance with law as expeditiously as possible.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

18.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1. The Commissioner Of Commercial Taxes
O/o. The Principal and Special Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Deputy State Tax Officer-2,
Aruppukottai Assessment Circle
Commercial Taxes Buildings
Opp. to CSI Church
Madurai Road, Aruppukottai,
Virudhunagar District - 626 101.

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)No.36261 of 2025
& W.M.P.(MD)No.28865 of 2025

18.12.2025
(4/4)