



W.P.(MD) No.1402 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1402 of 2025

and

W.M.P.(MD) No.992 of 2025

M/s.Angel Agencies,
Rep., by its Proprietor,
Abraham Hyson Joseph,
6-45, Rathina RK Main Road,
Marthandam, Kaniyakumari-629 165.

.. Petitioner

Vs.

- 1.The Commissioner,
Office of the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.
- 2.The Deputy Commissioner (ST),
Kanyakumari,
Kanyakumari District.
- 3.The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Kaniyakumari District.
- 4.The Branch Manager,
Union Bank of India,
3-33B, P.P.K.Buildings,



W.P.(MD) No.1402 of 2025

WEB COPY

Main Road, Marthandam,
Kanyakumari District-629 165.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records in Reference No.ZD330924129828Y dated 19.09.2024 on the file of the 3rd Respondent and the connected Impugned notice in Roc. 33AFBPH3508L1ZQ/2018-19 dated 12.09.2024 on the file of 2nd Respondent and quash the same and consequently direct the 4th Respondent to de-freeze the petitioner's bank account No. 336201010032381.

For Petitioner	:	Mr.I.Romeo Roy Alfred
For RR1 to 3	:	Mr.R.Suresh Kumar Additional Government Pleader
For R4	:	Mr.V.Balasubramanian

ORDER

Heard Mr.I.Romeo Roy Alfred, learned counsel for the petitioner, Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of respondents 1 to 3 and Mr.V.Balasubramanian, learned counsel for the fourth respondent.



W.P.(MD) No.1402 of 2025

WEB COPY

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 third 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.



W.P.(MD) No.1402 of 2025

WEB COPY

5. The said orders have not been disputed by the learned Additional Government Pleader appearing for respondents 1 to 3.

6. It is also brought to the notice of this Court by the learned counsel appearing on behalf of the fourth respondent-Bank that pursuant to the order of the third respondent, the account of the petitioner has also been frozen.

7. 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 third respondent, for which reason the impugned order is set aside and the matter is remitted back to the third respondent for fresh consideration in consonance with the amended provision of Section 16 of the Central Goods and Services Tax Act, 2017. The third respondent shall also recall the order of freezing, subject to the final orders to be passed by him on remittance.



W.P.(MD) No.1402 of 2025

WEB COPY

8. 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 Commissioner,
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W.P.(MD) No.1402 of 2025

K.KUMARESH BABU, J.

abr

W.P.(MD) No.1402 of 2025

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