IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3317 of 2026
and
WMP Nos. 3756 and 3757 of 2026

Tvl. D and A Events,
Rep. by its Partner Mohan Daniel,
No.1 A, Baba Towers, Second Floor,
Sterling Road, Sterling Avenue,
Nungambakkam, Chennai-600 034.

..Petitioner

Vs

The State Tax Officer
ValluvarKottam Assessment Circle,
No.1, PAPJM Annex Building Sixth Floor,
Room No.604, Greams Road,
Chennai-600 006.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to call for the records of the Respondent in his proceedings in GSTIN/33AADFD0571G1ZXL/2019-20 dated 19.08.2024 and quash the same as illegal.

For Petitioner : Mr. P. R. Kumar

For Respondent : Mr.TNC.Kaushik,
Addl. Govt. Pleader

Order

Mr. TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 19.08.2024 whereby the demand proposed in the Show cause Notice in Form GST DRC-01 dated 10.05.2024 has been confirmed.

4. A reading of the impugned order and the aforesaid Show Cause Notice indicates that the petitioner has been denied Input Tax Credit under Section 16 on the ground of delay in availing the Input Tax Credit, by invoking Section 16 (4) of the respective GST Enactments.

5. Post facto, after the impugned order was passed, there has been a statutory intervention by way of Sections 16(5) and 16(6) of the Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024, with effect from 27.09.2024 *vide* S.O.4253 (E), with retrospective effect from 01.07.2017.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner filing a reply to the Show Cause Notice in Form GST DRC-01 dated 10.05.2024 together with requisite documents to

substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 10.05.2024, within a period of 30 days from the date of receipt of a copy of this order.

7. The respondent shall thereafter pass appropriate orders after satisfying that the petitioner has otherwise complied with the requirements of Section 16 and other relevant provisions of the GST Enactments for availing the Input Tax Credit.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10-02-2026

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

AV/dpa

To

The State Tax Officer
ValluvarKottam Assessment Circle,
No.1, PAPJM Annex Building Sixth Floor,
Room No.604, Greams Road,
Chennai-600 006.

C.SARAVANAN J.

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