IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 4845 of 2026
and
W.M.P. Nos. 5409 and 5411 of 2026

Sri Sangamam Agencies,
Represented by its Proprietor,
C. Anandraj
226/5, JK Kangappa Chettiyar Complex,
Komarapalayam Taluk,
Namakkal – 638 183. ... Petitioner

Vs.

The Superintendent of GST & Central Excise,
78, North Car Street, Opp., Old Bus Stand,
Tiruchengode Range,
Tiruchengode – 637 211. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing No.08/2024 GST (SUPDT.) dated 12.01.2024 passed by the respondent and quash the same.

For Petitioner : Mr. G.K. Anish

For Respondent : Mr. G. Meganathan, Junior Standing Counsel
Mr.S.Gurumoorthy, Senior Standing Counsel

O R D E R

The Petitioner is before this Court challenging the impugned Order-in-Original No. 08/2024 GST-(Supdt.) dated 12.01.2024. By the said impugned order, the proposal contained in Show Cause Notice No.23/2023-GST (SUPDT) dated 09.11.2023 has been confirmed.

2. By the impugned order, the following demands have been confirmed against the Petitioner:

> *"(i) I hold that the Input tax credit of Rs.4,29,272/- (IGST-0/-, CGST-2,14,636/-, SGST-2,14,636/-) (Rupees Four Lakh Twenty Nine Thousand Two Hundred and Seventy two only) for the period 2018-19, as ineligible to be taken and the same should be reversed immediately forthwith; Further, if any of such amounts have been utilised towards payment of tax, I demand the same from the tax payer along with applicable interest in terms of provisions of Section 73(1) of the CGST Act, 2017/TNGST Act, 2017 made applicable to IGST under Section 20 of IGST Act, 2017;*
>
> *(ii) I demand the applicable interest in respect of amounts mentioned at (I) above, in terms of the provisions of Section 50 of the CGST Act, 2017 read with Section 73(1) ibid with relevant provisions of TNSGST Act, 2017 made applicable to IGST vide Section 20 of IGST Act, 2017;*
>
> *(iii) I impose penalty of Rs.42,928/- (IGST Rs.0/- + CGST-Rs.21,464/- and SGST-Rs.21,464/-) on the taxpayer in terms of Section 73(9) of the CGST Act, 2017 with relevant provisions of TNSGST Act, 2017 made applicable to IGST vide Section 20 of IGST Act, 2017.*
>
> *(iv) I refrain from recovery of appropriate late fee for non-filing of statutory annual returns during the year 2017-2018 and 2018-2019 under Section 47(2) of the CGST Act, 2017 / TNGST*

Act, 2017 made applicable to IGST vide Section 20 of IGST Act, 2017 as per Notification No. 47/2019-Central Tax dated 9.10.2019."

3. A reading of the impugned order indicates that the Petitioner has been denied Input Tax Credit purely on the ground that the petitioner had availed input tax credit belatedly and therefore, by applying Section 16(4), Petitioner was ineligible to avail income tax credit under Section 16(4) of the respective GST Enactments. Part of the demand also pertains to the belated filing of returns under the provisions of the respective GST Enactments.

4. Learned Senior Standing Counsel for the Respondent submits that the writ petition is liable to be dismissed in view of the decision of the Hon'ble Supreme Court in ***Assistant Commissioner (CT) LTU, Kakinada and Others Vs. Glaxo Smith Kline Consumer Health Care Limited***, reported in ***2020 SCC Online SC 440*** as the Petitioner has challenged the impugned order belatedly by this Writ Petition.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent, I am of the view that this writ petition deserves to be allowed by way of remand in view of the statutory intervention by insertion of Sections

16(5) and 16(6) of the respective GST Enactments.

6. Accordingly, the case is remitted back to the Respondent to redo the exercise and examine whether the Petitioner is otherwise entitled to input tax credit, except for the issue of belated availment of such credit.

7. The Respondent shall pass a fresh order on merits, subject to the Petitioner filing a proper reply within a period of 30 days from the date of receipt of a copy of this order and subject to the Petitioner paying the amount due towards belated filing of returns within the said period of 30 days.

8. Within such time, the Petitioner shall also file a proper reply to the Show Cause Notice No.23/2023-GST (SUPDT) dated 09.11.2023 by treating the impugned Order-in-Original No.8/2024-GST-(Supdt) dated 12.01.2024 as addendum to the said show cause notice.

9. The attachment of the petitioner's bank account shall stand lifted, subject to the Petitioner complying with the above conditions and provided that the Petitioner is not in arrears of any other tax liability for any other tax period under the respective GST Enactments.

10. Needless to state, before passing any final order, the Petitioner shall be heard.

11. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

13.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

To:
The Superintendent of GST & Central Excise,
78, North Car Street, Opp., Old Bus Stand,
Tiruchengode Range,
Tiruchengode – 637 211.

C.SARAVANAN, J.

AT

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