



WEB COPY

WP No.6250 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No.6250 of 2026**

**and**

**WMP Nos.6718 & 6719 of 2026**

Tvl.Sri Shakthi Battery Centre  
rep by its Proprietor Ranganathan Shanmugam,  
No.2/1, Plot No.120, Jai Hind Nagar,  
Manali Express Road, Ennavoor,  
Chennai-057

..Petitioner

Vs

The Deputy State Tax Officer -I,  
Thiruvottiyur Assessment Circle,  
Integrated Commercial Taxes Offices Building,  
Thiruvallur Division,  
No.32, Elephant Gate Bridge Road,  
Chennai-03.

..Respondent

Prayer :Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the Respondent in a proceedings in GSTIN: 33DJXPS1037Q1ZB/2018-19 dated 27.04.2024 and quash the same as illegal.

For Petitioner :

Mr.P.R.Kumar

For Respondent :

Mr.C.Harsha Raj  
Special Government Pleader

**Order**

Mr.C.Harsha Raj, learned Special 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 Special Government Pleader for the Respondent.

3. The learned counsel for the petitioner and the learned counsel for the respondent confirm that the demand confirmed in the impugned order pertains to the belated availing the Input Tax Credit under Section 16(4) of the respective GST enactments.

4. Since there has been a statutory intervention by the insertion of Sections 16(5) and 16(6) in the respective GST enactments by 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 such belated availing of Input Tax Credit has been regularized.

5. Therefore, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits in the light of the above statutory intervention.

6. Needless to state, the petitioner shall file a proper reply and establish that the petitioner stratifies the other requirements for availing the Input Tax Credit.



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

**25-02-2026**  
**(3/3)**

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

AV

To

The Deputy State Tax Officer -I,  
Thiruvottiyur Assessment Circle,  
Integrated Commercial Taxes Offices Building,  
Thiruvallur Division,  
No.32,elephant Gate Bridge Road,  
Chennai-03.



WEB COPY

WP No.6250 of 2



**C.SARAVANAN J.**

**AV**

**WP No.6250 of 2026**

**25-02-2026  
(3/3)**