IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5051 of 2026
and
W.M.P.Nos.5616 & 5617 of 2026

Tvl. Madura Travel Service (P) Ltd
Rep by its Managing Director T.Sriharan
Old No. 11/3, New No.25/3
Madura Travel Service P Ltd
Gandhi Irwin Road
Egmore, Chennai – 600 008. ... Petitioner

Vs.

1. Deputy State Tax Officer – 1
   Egmore Assessment Circle
   88, Mayor Ramanathan Salai
   Taluk Office Building, 2nd Floor
   Spur Tank Road, Chetpet,
   Chennai – 31.

2. Assistant Commissioner (ST) FAC
   Egmore Assessment Circle
   88, Mayor Ramanathan Salai
   Taluk Office Building, 2nd Floor,
   Spur Tank Road, Chetpet,
   Chennai – 31. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st Respondent in Ref No. ZD330724212763I dated 18.07.2024 along with the consequential impugned recovery notice dated 10.12.2025 passed by the 2nd Respondent and quash the order dated 18.07.2024 and the consequential recovery notice dated 10.12.2025.

For Petitioner : M/s.S.Jecintha

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned

Order dated 18.07.2024 passed by the 1st respondent and the consequential recovery notice dated 10.12.2025 issued by the 2nd respondent for the tax period 2019 - 2020.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 09.10.2023 was confirmed, as the petitioner’s reply to the said notice was deemed unsatisfactory.

5. A reading of the impugned order indicates that the demand was confirmed under Section 16(4) of the respective GST Act.

6. As a matter of fact, the issue regarding the belated availment of Input Tax Credit and its subsequent denial under Section 16(4) now stands cured by way of statutory intervention with the insertion of Sections 16(5) and 16(6) by the Finance (No.2) Act, 2024 (15 of 2024), dated 16.08.2024, w.e.f. 01-07-2017.

7. Following the consistent view taken under similar circumstances, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner satisfying that the petitioner is otherwise entitled to

the Input Tax Credit, within a period of thirty (30) days from the date of receipt of a copy of this order. Needless to state that, before passing any such order, the petitioner shall be heard.

8. In case the petitioner fails to satisfy the same within the above stipulated time, the respondents are 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. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

11.02.2026

raja

Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer – 1
   Egmore Assessment Circle
   88, Mayor Ramanathan Salai
   Taluk Office Building, 2nd Floor
   Spur Tank Road, Chetpet,
   Chennai – 31.

2. The Assistant Commissioner (ST) FAC
   Egmore Assessment Circle
   88, Mayor Ramanathan Salai
   Taluk Office Building, 2nd Floor,
   Spur Tank Road, Chetpet,
   Chennai – 31.

C.SARAVANAN, J.

raja

W.P.No.5051 of 2026

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