IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6939 of 2026
and W.M.P.No.7552 of 2026

M/s.S.P.Enterprises,
Rep. by its Proprietor,
Shri Sankar Parthiban,
No.3/87, Old No.2/185, Mariyamman Koil Street,
Gudapakkam,
Chennai, Thiruvallur-600 124.

..Petitioner(s)

Vs

1. The Commissioner of GST and Central Excise
R and T Section, Chennai outer
Commissionerate,
Chennai-600 040
2. The Superintendent
CGST Central Excise,
Poonamalle Division,
Chennai Outer Commissionerate,
No.R-40, A-1, Second Floor, 100 FT Road,
Mogappair, Chennai-600 037

3. Superintendent of GST and Central Excise
Thiruvallur-I Range,
Poonamallee Division,
Thiruvallur-602 001.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for all the records in connection with the impugned assessment order of the 2nd respondent issued in his Order-in-Original No.328/ 2024-SUPDT, dated 22.04.2024 under Section 73 of the Act 2017 for the year 2018-2019 and quash the same as illegal, arbitrary and unconstitutional.

For Petitioner(s): Mr.A.M.Kiran Rup

For Respondent(s): Mr.R.P.Pragadish,
Senior Standing Counsel
and Mr.J.Harikrishnan,
Junior Standing Counsel

ORDER

Mr.R.P.Pragadish, the learned Senior Standing Counsel, takes notice for the Respondents.

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. The issue is now answered in favour of the petitioner in terms of statutory intervention by way of insertion of Section 16(5) and Section 16(6) to the respective GST Enactments by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E)** with retrospective effect from **01.07.2017.**

4. Major part of the demand confirmed by the impugned order is on account of the belated availing of Input Tax Credit for the Tax Period 2018-2019 which is now settled in favour of the petitioners by virtue of the aforesaid statutory intervention of the respective GST Enactments.

5. Considering the same, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders on merits and in accordance with law.

6. In view of the same, the attachment of the bank account of the Petitioner shall be lifted subject to the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

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

26-02-2026

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

BKN

C.SARAVANAN, J.

BKN

To:

1. The Commissioner of GST and Central Excise
   R and T Section, Chennai outer Commissionerate,
   Chennai-600 040
2. The Superintendent
   CGST Central Excise,
   Poonamalle Division,
   Chennai Outer Commissionerate,
   No.R-40, A-1, Second Floor, 100 FT Road,
   Mogappair, Chennai-600 037

3. Superintendent of GST and Central Excise
   Thiruvallur-I Range,
   Poonamallee Division,
   Thiruvallur-602 001.

WP No. 6939 of 2026

26-02-2026