IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5437 of 2026
and
W.M.P.Nos.5960 & 5961 of 2026

M/s. Sign Makers,
Rep by its Partner – Shahabudeen Peer Mohammed
5/87, Karupakkal Thottam Nava India,
Pappanaickanpalayam,
Coimbatore. ... Petitioner

Vs.

State Tax Officer,
Office of the Commercial Tax Officer
P.N.Palayam Circle,
Coimbatore – 18. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN: 33DBRPP3447M1ZZ/2019-20 dated 23.08.2024 along with consequential summary of order in Form GST DRC 07 bearing no. ZD3308242117869 dated 23.08.2024 passed under section 73 of the act, along with order for rejection of application submitted under section 128A of the act in FORM GST SPL-07, bearing no. ZD3309253709215 dated on 26.09.2025 for FY 2019-20 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, 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 23.08.2024 passed under Section 73 of the respective GST enactments for the tax period 2019-2020, along with the summary order dated 23.08.2024, and along with the Order dated 26.09.2025, whereby the application filed under Section 128A, has been rejected.

4. The learned counsel for the petitioner would submit that the petitioner is aggrieved by the impugned Assessment Order dated 23.08.2024, insofar as defect No.1 and the interest thereon are concerned, as the demand pertains to the Input Tax Credit.

5. The learned counsel for the petitioner would further submit that the matter can be remanded to the respondent in light of the statutory intervention involving the insertion of Sections 16(5) and 16(6) of the respective GST enactments by the Finance (No.2) Act, 2024 (15 of 2024), dt. 16-8-2024, w.e.f. 27-9-2024 vide SO 4253(E), dt. w.r.e.f. 01-07-2017.

6. Since the petitioner is entitled to input tax credit in view of the above statutory intervention, the impugned order is partly quashed, and the case is remitted back to the respondent to pass a fresh order on merits, insofar as Defect No.1 and the interest thereon, namely, the excess Input Tax Credit (ITC) claimed on account of non-reconciliation of information declared in GSTR-3B / Invalid ITC claim in terms of Section 16(4) of the respective GST enactments.

7. The petitioner shall file a reply to the impugned Show Cause Notice dated 26.05.2024, treating the impugned Order dated 23.08.2024 as an addendum, along with all requisite documents, within 30 days of receiving a copy of this order.

8. Upon filing such reply, the respondent shall verify whether the petitioner received the goods and complied with the other requirements of Section 16 of the respective GST enactments, and pass appropriate orders on merits, within a period of three months from the date of such reply.

9. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. In case the petitioner fails to file a reply within the above stipulated time, 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.

11. This Writ Petition stands disposed of with the above directions.

Consequently, connected miscellaneous petitions are closed. No costs.

17.02.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Office of the Commercial Tax Officer
P.N.Palayam Circle,
Coimbatore – 18.

C.SARAVANAN, J.

raja

W.P.No.5437 of 2026

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