IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5538 of 2024
and
W.M.P.No.6130 of 2024

Tvl.Shree Vijaya Meenakshi Timber Traders,
Represented by its Partner,
Mr.Satyanarayanamurthy Booragadda
311, 1st Meenakshi Nilayam,
Apparao Gardens, Sysdenhams Road,
Choolai, Chennai – 600 112. ... Petitioner

Vs.

The State Tax Officer,
Choolai Assessment Circle,
Integrated Commercial Taxes Offices Building,
No.10, II Floor, Palaniappa Building,
Greams Road, Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order under Section 73 dated 30.12.2023 having reference No.ZD331223274357G passed by the Respondent, and quash the same as it was passed in violation of principles of natural justice and provisions of the TNGST Act, 2017 and direct the Respondent to consider the substance of the transactions rather than the mere form.

For Petitioner : Mr.S.Anandh

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.12.2023. By the impugned order, the demand proposed in Show Cause Notice in GST DRC-01 dated 19.09.2023 issued for the tax period 2017 – 2018 has been confirmed.

3. A reading of the impugned order indicates that the Petitioner has been denied on Input Tax Credit on account of belated availing of Input Tax Credit in terms of Section 16(4) of the respective GST enactments.

4. However, it is noticed that by way of statutory intervention in view of the insertion of Section 16(5) and 16(6) to the respective GST enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024**, vide **SO**

4253(E) with retrospective effect from 01.07.2017. Notices have also been issued for filing the rectification application which appears to have not been filed by the Petitioner.

5. All the same, the Petitioner is entitled on the substantial benefit, in case, the Petitioner is otherwise entitled to Input Tax Credit subject to the Petitioner having complied with other requirement of Section 16 to the respective GST enactments in the light of statutory intervention vide **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024**, vide **SO 4253(E) with retrospective effect from 01.07.2017**.

6. In view of the above, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

7. Needless to state, the Petitioner shall file a proper reply to the Show Cause Notice in GST DRC – 01 together with requisite documents to substantiate the case, within a period of thirty days from the date of receipt of a copy of this order.

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

08.01.2026

Neutral Citation : Yes / No

jas

To:

The State Tax Officer,
Choolai Assessment Circle,
Integrated Commercial Taxes Offices Building,
No.10, II Floor, Palaniappa Building,
Greams Road, Chennai – 600 003.

C.SARAVANAN, J.

jas

W.P.No.5538 of 2024
and
W.M.P.No.6130 of 2024

08.01.2026