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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8978 of 2026
and
WMP Nos.9687 & 9691 of 2026

Sun Sports
Represented By Its Proprietor Mohammed Jamal
No.39/79, Walajah Road,
Chennai-600 002

..Petitioner(s)

Vs

The Superintendent of GST and Central Excise
Chennai North Commissionerate,
Egmore Division, Range-I,
1st Floor, Newry Towers, No.2054-I,
Anna Nagar, Chennai-600 040.

..Respondent(s)

Writ Petition field under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in Order-in-Original No.08/2024-GST - (Suptd.) Egmore RI, quash the order dated 15.04.2024 passed therein.

For Petitioner(s): Mr. P.V.Sudakar

For Respondent(s): M/s. J. Taskeen,
for M/s. Revathi Manivanan,
Senior Standing Counsel

ORDER

Heard the learned counsel for the Petitioner and the learned counsel for the Respondents.

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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 counsel for the Respondent.

3. In this Writ Petition, the petitioner challenges the Impugned Order dated 15.04.2024 vide proceedings in Order-in-Original No.08/2024-GST - (Suptd.) Egmore RI, issued under Section 16(4) of the Central Goods and Services Tax Act and Tamil Nadu Goods & Services Tax Act, (CGST & TNGST), 2017.

4. The issue involved in the present case relates to the belated availment of Input Tax Credit, which has been denied under Section 16(4) of the respective GST Enactments.

5. It is noted that by virtue of the following statutory interventions :

> *" Inserted by Finance (No.2) Act, 2024 (15 of 2024), dated 16-08-2024, w.e.f. 27-09-2024 vide SO 4253(E), dated w.r.e.f. 01-07-2017."*

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6. In view of the insertion of Sections 16(5) and 16(6) of the respective GST Enactments, this Court has, in several cases, quashed similar impugned orders and remitted the matter back to the Respondent for fresh consideration on merits. I do not find any reason to take a different view in this case.

7. Accordingly, taking note of the above statutory provisions, the impugned order dated 15.04.2024 is set aside and the matter is remitted back to the Respondent to pass a fresh order on merits. The Petitioner shall place requisite documents before the Respondent to substantiate the claim for availment of Input Tax Credit.

8. With the above observation and direction, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

09-03-2026

Neutral Citation: Yes/No
klt

To
1. The Superintendent of GST and Central Excise
Chennai North Commissionerate,
Egmore Division, Range-I, 1st Floor, Newry Towers, No.2054-I,
Anna Nagar, Chennai-600 040.

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C.SARAVANAN, J.

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