IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9536 of 2026
and WMP Nos.10272 & 10273 of 2026

Sivagami Saravanan
Sole Proprietor of Tvl. Dayavu
Engineering Enterprises, No. 29, 4th
Street, Sakthi Nagar, Thoraipakkam,
Chennai, - 600097

Petitioner(s)

Vs

The Commercial Tax Officer
Sholinganallur Assessment Circle
Integrated Commercial Taxes and Reg.,
Dept., 2nd Floor, Room No.240,
Nandanam, Chennai-600 035

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in Reference No. ZD331222121938K dated 29.12.2022 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 29.12.2022 in Reference No. ZD331222121938K on the file of the Respondent relating to F.Y.2019-2020 and quash the same

For Petitioner (s) : Mrs.N. Janani

For Respondent (s) : Mrs.P.Selvi
Government Advocate

ORDER

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

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

3.The petitioner is before this Court against the impugned order dated 29.12.2022 in Form GST DRC-07 for the tax period 2019-2020 passed under Section 73 of the respective GST Enactments which was preceded by a Show Cause Notice in DRC-01 dated 28.11.2022.

4.The learned counsel for the petitioner submits that the impugned order is challenged primarily on the ground that a copy of the detailed assessment order dated 29.12.2022 on the ground that it has not been uploaded.

5.It is noticed that the demand proposal in Show Cause Notice in DRC-01 dated 28.11.2022 is on account of belatedly availing of Input Tax Credit. The Show Cause Notice proposed not only to recover the tax but also interest under Section 50(1) of the respective GST Enactments.

6.According to the learned counsel for the petitioner, the petitioner has already deposited the tax liability for the aforesaid tax period on 20.03.2021 viz., even before the passing of the impugned order which has not been captured in the impugned order.

7.Have considered the submissions of the learned counsel for the petitioner and the learned Government Advocate for the respondent.

8.The issue regarding belated availing of Input Tax Credit under Section 16(4) of the respective GST Enactments is now answered in favour of the petitioner in terms of the statutory intervention by way of insertion of Section 16(5) and 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 effective from 01.07.2017.**

9.In view of the aforesaid statutory intervention, the impugned order is quashed and the case is remitted back to the respondent to pass fresh order on merits, and in accordance with law, as expeditiously as possible, preferably within a period of 3 months from the date of receipt of a copy of this order.

10.The petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 28.11.2022 within a period of 30 days from the date of receipt of copy of this order in view of the order passed in this writ petition and order passed in WP.No.9532 of 2026 dated 13.03.3026.

11.The attachment to the petitioner's bank account shall stand vacated subject to the petitioner complying with the order in W.P.No.9532 of 2026 stipulated.

12.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13-03-2026

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

To

The Commercial Tax Officer
Sholinganallur Assessment Circle
Integrated Commercial Taxes and Reg.,
Dept., 2nd Floor, Room No.240,
Nandanam, Chennai-600 035.

C.SARAVANAN J

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