IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9968 of 2026
and
W.M.P.No.10792 of 2026

M/s.Om Sakthi Maligai,
Represented by its Proprietor
M.Rangarajan … Petitioner

Vs.

The Superintendent of GST & Central Excise,
Tiruvarur Range,
No.12-A, Kumaran Koil Street,
Tiruvarur – 610 002. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in his proceedings in Order No.05/2024-GST TVR, quash the order dated 26.04.2024 passed therein.

For Petitioner : Ms.R.Dhanalakshmi

For Respondent : Mrs.Revathi Manivannan
Senior Standing Counsel

ORDER

Mrs.Revathi Manivannan, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. The Petitioner is before this Court against the impugned Order bearing No.05/2024-GST TVR dated 26.04.2024 whereby the proposal in Show Cause Notice dated 25.12.2023 issued for the Tax Period April 2018-March 2019 has been confirmed. In absence of a reply to the Show Cause Notice, the demand has been confirmed on account of belated availing of Input Tax Credit under Section 16(4) of the respective GST Enactments which now stands condoned by virtue of insertion of Section 16(5) and Section 16(6) to the respective GST Enactments inserted by Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024 with effect from 27.09.2024 vide SO 4253(E) with retrospective effect from 01.07.2017. By virtue of statutory intervention, the credit that was availed belatedly has been cured subject to certain condition.

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4. Even if the Petitioner has not complied with the above condition i.e., filing of reply to the Show Cause Notice, the Petitioner is entitled to avail Input Tax Credit subject to the Petitioner filing requisite documents to establish that the Petitioner had indeed received interest on which Input Tax Credit was availed belatedly.

5. Considering the same, this case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. Subject to the Petitioner complying the above stipulation, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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

12.03.2026

Neutral Citation : Yes / No

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To:

The Superintendent of GST & Central Excise,
Tiruvarur Range,
No.12-A, Kumaran Koil Street,
Tiruvarur – 610 002.

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C.SARAVANAN, J.

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