IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11435 of 2026
and
WMP Nos.12455 & 12456 of 2026

Universal Packaging
Rep by its Partner,
New Survey No.20/6, Plot No.56,
Roshan Nagar Extension, Pathirikuppam
Post, Arisiperiyankuppam, Cuddalore-607 401.

..Petitioner(s)

Vs

Superintendent of GST and Central Excise
Cuddalore I Range,
BSNL CTO Building, Annexe Building,
I Floor, Nellikuppam Main Road,
Cuddalor- 607 001.

..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 of the respondent vide his impugned assessment order in Form DRC-07 bearing Reference DRC-07/O-I-O No.03/2024-GST-SUPDT-CUD-1 dated 19.03.2024 and to quash the same as being arbitrary and unsustainable for having been passed in violation of the provisions of Sections 16 (4) and (5) of the TNGST Act.

For Petitioner(s):	Mr.R Ganesh Kanna
For Respondent(s):	Mr.Su.Srinivasan Senior Standing Counsel

ORDER

Mr.Su.Srinivasan, learned Senior Standing Counsel takes notice for the Respondent.

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 Senior Standing Counsel for the Respondent.

3. Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

4. In this Writ Petition, the Petitioner has challenged the impugned order in DRC 07 dated 19.03.2024 whereby proposal in Show Cause Notice in Form GST DRC-01 bearing SCN No.09/2023 – GST [Form GST DRC-01] dated 08.12.2023 has been confirmed. Reading of the impugned order and the aforesaid Show Cause Notice indicates that issue has been answered in favour of the Petitioner by way of statutory intervention in view of the insertion of Section 16(5) and 16(6) into the respective GST enactments vide **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024,** vide **SO 4253(E) with retrospective effect from 01.07.2017.**

5. Considering the same, the case is remitted back to the Respondent to pass a fresh orders on merits in view of the above statutory interventions, subject to the Petitioner substantiating his case before the Respondent that he is otherwise entitled to Input Tax Credit under Section 16(2) of the respective GST Enactment.

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

25-03-2026
1/2

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

GBI

To

Superintendent of GST and Central Excise
Cuddalore I Range,
BSNL CTO Building, Annexe Building,
I Floor, Nellikuppam Main Road,
Cuddalor- 607 001.

C.SARAVANAN, J.

GBI

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