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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.10778 of 2026
and
W.M.P.Nos.11701 and 11702 of 2026

M/s.Tamilagam Steel Trading
Represented by its Partner V.Sabarisan
AL-12-22, Chennai Bye Pass Road
Kumaragiri, Salem - 636 015. ... Petitioner

Vs.

1. The Deputy Commissioner,
GST Appeals, Commercial Taxes Building
Pitchards Road, Salem - 7.

2. The Assistant Commissioner (ST)
Kondalampatty Assessment Circle
Room No.324, Integrated Commercial Taxes Building
Hastampetty, Salem - 7.

3. The Assistant Commissioner
Commercial Tax Department
Dharmapuri.

4. The Assistant Commissioner (ST) (FAC)
Kondalampatty Assessment Circle
Salem. ... Respondents

Prayer:

Writ Petition filed under Article 226 of Constitution of India,

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praying to issuance of Writ of Certiorarified Mandamus, calling for the records in order passed by the 4th respondent in GSTIN:33AALFT7986R1ZX/2019-20 along with DRC 07 Ref.No.ZD3308241238411 both dated 14.08.2024 and seeking to quash the same as arbitrary and direct the 4th respondent to hear the matter on merits.

For Petitioner	:	Mr.M.Narasimha Bharathi
For Respondents	:	Mr.T.N.C.Kaushik Additional Government Pleader

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ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. In this writ petition, the Petitioner has challenged the impugned order dated 14.08.2024. By the impugned order, the proposal in Show Cause Notice in DRC-01 dated 24.05.2024 has been confirmed.

4. A reading of the impugned order indicates that the demand has been confirmed on the ground of limitation prescribed under Section 16(4) of the respective GST Enactment. The dispute pertains to the

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assessment year 2019-2020. On account of the statutory intervention with the insertion of Sections 16(5) and 16(6) vide 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 to the Statute, it is evident that the petitioner is *prima facie* entitled to succeed subject to the petitioner satisfying other requirements of the Act and Rule.

5. In view of the above, the Impugned Assessment order dated 14.08.2024 is set aside and the matter is remitted back to the Respondent for fresh consideration in the light of the statutory amendments referred to above. The Petitioner is directed to file a proper reply, along with all relevant documents, to substantiate the claim of entitlement to Input Tax Credit.

6. Therefore, the present Writ Petition stands disposed of with the above observation. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No

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