IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11230 of 2026
and
WMP Nos.12238 and 12239 of 2026

Vel Container Terminus Private Limited,
Represented by its Director
Mr.S.Chidambaram
Door No.5, Vichoor Main Road,
Manali New Town,
Chennai - 600 103.

..Petitioner

Vs

The State Tax Officer
(Formerly known as Commercial Tax Officer),
Cholavaram Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road
(Walltax Road), Chennai - 600 003.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the Respondent related to impugned order passed in Reference Number ZD 330 323 088 134N/2019-20 dated 17.03.2023 and quash the same as arbitrary, illegal.

For Petitioner: Ms.V.Vijayalakshmi

For Respondent: Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.Mr.C.Harsharaj,learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner is before this Court against the impugned Order dated 17.03.2023, whereby, the proposal in the Show Cause Notice in DRC 01 dated 09.01.2023 issued for the tax period April 2019 to March 2020 has been confirmed in the absence of reply to the same for the tax period 2019-2020.

4. Reading of the impugned order indicates that the Petitioner had belatedly availed income tax credit under Section 16 of the respective GST Enactment and therefore, the input tax has been denied by the impugned Order under Section 16(4) of the respective GST Enactment Act. By virtue of Statutory introspection through insertion of Section 16(5) and Section 16(6) in the respective GST Enactments by Finance (No.2) Act, 2024 (is of 2024) dated 16.08.2024 with effect from 27.09.2024 vide SO 4253(E) with retrospective

effect from 01.07.2017, the Petitioner may be entitled to Input Tax Credit as the return was inadvertently filed on 20.10.2020 much before the cut off date prescribed under Section 16(5) of the respective GST Enactment Act.

5. Considering the same, the case is remitted back to the respondent to pass a fresh order in view of the impugned order subject to the Petitioner filing a proper reply within a period of 30 days from the date of receipt of a copy of this order.

6. The Petitioner shall file the above reply to the Show Cause Notice in GST DRC-01 dated 09.01.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.03.2023 as an addendum to the Show Cause Notice dated 09.01.2023.

7. Thereafter, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

24-03-2026

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

Vv

To:
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C.SARAVANAN J.

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