IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12278 of 2026
&
WMP Nos. 13406 & 13408 of 2026

Peedika Kandy Sharfuddin
Prop- Mots Auto Products,
No.44/1, Bharathi Street,
Ramnagar, Coimbatore 641 009

..Petitioner

Vs

The Deputy Commercial Tax Officer
Ramnagar Assessment circle,
Coimbatore 641 018

..Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st Respondent relating to the Impugned Ex-parte Order dated on 23.04.2024 proceedings in GSTIN 33CFMPS6978E1ZT /2018-19 along with consequential order in DRC-07 with Ref No. ZD330424168304L passed by the Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.

For Petitioner(s): Mr. P.James Victor Rajkumar

For Respondent(s): Mrs.P.Selvi, Govt. 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 23.04.2024 whereby the proposal in show cause notice in DRC 01 dated 27.12.2023 has been confirmed in the absence of a reply to the Show Cause Notice.

4. A perusal of the impugned order indicates that the entire disputed tax has been confirmed on account of belated availing of Input Tax Credit in terms of Section 16 (4) of the respective GST Enactments.

5. The dispute pertains to the Assessment Year 2018-2019. As a matter of fact by virtue of statutory intervention with the insertion of Section 16(5) & 16 (6) in the respective GST Enactments vide Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024 w.e.f 27.09.2024 vide SO 4253 (E) with retrospective effect from 01.07.2017.

6. The Petitioner may be entitled to the disputed Input Tax Credit which has been denied by the impugned order, subject to Petitioner satisfying the other requirements of Section 16(2) of the respective GST Enactments.

7. Under these circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to Petitioner satisfying the other requirements of Section 16(2) of GST Enactments, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

9. In case the Petitioner complies with the above stipulations, 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 pre-deposit. Subject to the Petitioner satisfying the other requirements of Section 16(2) of GST Enactments, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

02-04-2026

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

GV

To

The Deputy Commercial Tax Officer
Ramnagar Assessment circle,
Coimbatore 641 018

C.SARAVANAN J.

GV

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