IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12949 of 2026
and WMP Nos.14144 & 14791 of 2026

Tvl Shree Mahalaxmi Jewellery,
(Represented by its Proprietor Mr. Ajithraj),
29B/89, Gandhi Road, Cheyyar,
Tiruvannamalai, Tamil Nadu-604 407

..Petitioner(s)

Vs

1. The State Tax Officer
   Vandavasi Assessment Circle,
   43, New Sannathi Street,
   Tiruvannamalai, Tamil nadu
2. The Deputy Commissioner (ST) (GST Appeals),
   Trichy and Vellore Division, Camp Office at Vellore, No. 4, Fort Round Road, Bharathiyar Salai, Vellore, Tamil Nadu-632001.

..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 on the files of the 1st Respondent herein in his order in FORM GST DRC-07 with Reference No. ZD330924193951Z dated 28.09.2024 issued along with the detailed order in GSTIN:33AGLPA7029A1Z0/2018-19 dated 28.09.2024 for the tax period April 2018 to March 2019 and quash the same or pass such further or other orders as it may deem fit and proper in the facts and circumstances of this case and render justice.

For Petitioner(s):	Mr.B. Syed Abdul Wakeel
For Respondent(s):	Mr.TMC.Kaushik Additional Government Pleader

ORDER

Mr.TMC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.09.2024. By the impugned order, the demand proposed in Show Cause Notice in GST DRC-01 dated 17.02.2024 issued for the tax period from April 2018 to March 2019 has been confirmed in the absence of reply.

4. The petitioner is also attempted to assail the impugned order by filing an appeal before the Appellate Authority on 04.02.2025. The Petitioner has also deposited 10% of the disputed tax. However, the appeal has been rejected on the ground that it has been filed belatedly by an order dated 02.04.2025.

5. A reading of the impugned order indicates that the demand has been confirmed on account of belated availing of the Input Tax Credit which stands now regularized by insertion of Sections 16(5) and 16(6) of the respective GST enactments.

6. However, it is noticed that by way of statutory intervention in view of the insertion of Section 16(5) and 16(6) to the respective GST enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024**, vide **SO 4253(E) with retrospective effect from 01.07.2017.** Notices have also been issued for filing the rectification application which appears to have not been filed by the Petitioner.

7. All the same, the Petitioner is entitled on the substantial benefit, in case, the Petitioner is otherwise entitled to Input Tax Credit subject to the Petitioner having complied with other requirement of Section 16 to the respective GST enactments in the light of statutory intervention vide **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024**, vide **SO 4253(E) with retrospective effect from 01.07.2017**.

8. In view of the above, the impugned order dated 28.09.2024 is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits and in accordance with law subject to the Petitioner depositing 10% of the disputed tax.

9. Needless to state, the Petitioner shall file a proper reply to the Show Cause Notice in GST DRC – 01 dated 17.02.2024 together with requisite

documents to substantiate the case, within a period of thirty days from the date of receipt of a copy of this order.

10. 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 reply.

11. 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.

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

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

08-04-2026

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

GBI

To

1. The State Tax Officer
   Vandavasi Assessment Circle,
   43, New Sannathi Street,
   Tiruvannamalai, Tamil Nadu.

2. The Deputy Commissioner (ST) (GST Appeals),
   Trichy and Vellore Division, Camp Office at Vellore,No. 4, Fort Round Road, Bharathiyar Salai,Vellore, Tamil Nadu .

C.SARAVANAN, J.

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