



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19198 of 2026
and WMP.Nos.20476 & 20478 of 2026**

Tvl.DAISYRANI ENG. CONSTRUCTIONS
(Represent by its Partner Mrs. Daisyrani)
No. 2/1/134, Nangavali Main Road,
Mettur, Salem-636404.

..Petitioner

Vs

Superintendent of GST and Central Excise,
Mettur I Range, D.No.16/1, First floor,
Mettur Main Road, Omalur – 636 455.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in his order in O.C.No.219/2024, bearing DIN 20240359XP000094479A with regard to order in original no.10/2024-SUPDT dated 21.04.2024 and quash the same.

For Petitioner: Mr. N Chandirasekar

For Respondent: Mr. Sai Srujan Tayi, SPC
Ms. Pooja Jain, Jr. PC

ORDER

An order dated 21.04.2024 rejecting the Input Tax Credit (ITC) claimed by the petitioner is assailed in this writ petition.



2. Learned counsel for the petitioner submits that the time limit for filing returns under GST enactments was relaxed by insertion of Section 16(5) under Notification No.17/2024-CT, dated 27.09.2024. As a consequence of this development, he contends that the impugned order is liable to be set aside.

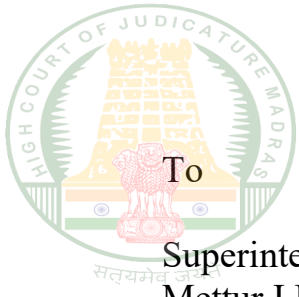
3. Mr.Sai Srujan Tayi, learned Senior Panel Counsel, accepts notice on behalf of the respondent. He concurs that the position has been materially altered by the insertion of Section 16(5). He also adds that parties have been permitted to file an application for rectification within a prescribed time limit.

4. In the case at hand, it appears that the petitioner may not be within such time limit. Nonetheless, on account of the change in law by insertion of sub-section (5) of Section 16, the impugned order cannot be sustained.

5. For reasons aforesaid, this writ petition is allowed by setting aside impugned order dated 21.04.2024. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08-06-2026
(1/2)

Index : Yes/No
Neutral Citation : Yes/No
KJ



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To

Superintendent of GST and Central Excise,
Mettur I Range, D.No.16/1, First floor,
Mettur Main Road, Omalur – 636 455.

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WP No. 19198 of 2



SENTHILKUMAR RAMAMOORTHY J.

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