



W.P.No.23310 of 2026

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23310 of 2026
and
W.M.P.Nos.25279 & 25281 of 2026

Karthiheyam Uma Sahadevan,
(Trade Name IVAAN INTERNATIONAL)
Represented by its Proprietor,
23, Ragavan Street, Chinnathirupathi,
Salem, Tamil Nadu 636008.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Salem Bazaar, Salem-1,
Salem, Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the respondent vide his Order of Assessment in Form DRC-07 bearing Reference No.ZD330724352700L dated 31.07.2024 and to quash the same as being arbitrary and unsustainable for having been passed in violation of the provisions of Sections 16(4) and (5) of the TNGST Act.

For Petitioner(s): Mr.R.Ganesh Kanna

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



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ORDER

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An order dated 31.07.2024 pertaining to the disallowance of the Input Tax Credit (ITC) claim under Section 16(4) of the applicable GST enactments is impugned.

2.Both learned counsel for the petitioner and learned Government Counsel for the respondent submit that the time limit for filing the return for the purposes of claiming ITC was revised subsequently, and that the petitioner's claim is not barred in view of the revised timeline for filing the return.

3.Learned counsel has also placed on record several orders issued by this Court on this issue, including the order dated 28.01.2026 in W.P.(MD).No.2056 of 2026, Arunachala Gas Agency vs. The Assistant Commissioner of CGST and Central Excise, Madurai-II Division.

4.Taking note of the above developments, impugned order dated 31.07.2024 is set aside. Any attachments, including against garnishees, shall stand raised.



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5.The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

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

To

The Commercial Tax Officer,
Salem Bazaar, Salem-1,
Salem, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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