



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17834 of 2026
and
WMP No.19164 of 2026**

M/s.V.R.S & Co.,
represented by its Partner V.Raja,
No.4/33, Selavadai, Tharamangalam,
Omalur, Salem 636501.

..Petitioner(s)

Vs

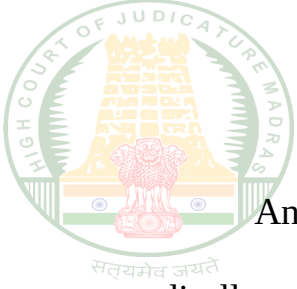
The State Tax Officer (ST)
Edapaddy Assessment Circle,
Vellandivalasu, Edappadi.

..Respondent(s)

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN: 33AAHFV4656Q1ZG/2019-20, quash the order dated 24.07.2024 passed therein for the assessment year 2019-20.

For Petitioner(s): Mr.Subramanian C

For Respondent(s): Mr.R.Sethu Prabakaran
Government Counsel (Tax)



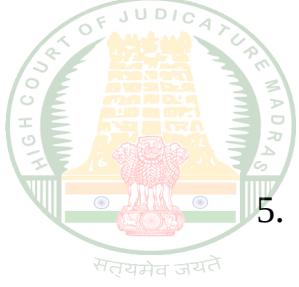
ORDER

An order dated 24.07.2024 is impugned only insofar as it pertains to the disallowance of the ITC claim under Section 16(4) of the applicable GST enactments.

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 24.07.2024 is set aside with regard to issue number three (involving ITC under Section 16(4)).



5. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

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

Jeni

To

The State Tax Officer (ST)
Edapaddy Assessment Circle,
Vellandivalasu, Edappadi.



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SENTHILKUMAR RAMAMOORTHY, J.

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