



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23408 of 2026
and W.M.P.Nos.25372 & 25373 of 2026**

Tvl Mira Party Sales
Rep by its Manogiri Jayaprakash,
No.59, Pondy main road,
Near Alpet Checkpost, Manjakuppam,
Cuddalore - 607001.

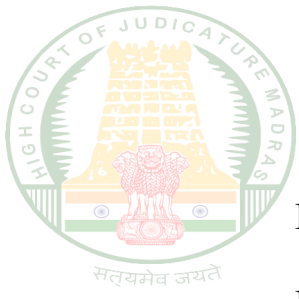
..Petitioner

Vs

The Assistant Commissioner(ST)(FAC)
Cuddalore Town Assessment Circle
Office of the Commercial Tax office
112, Upstairs, Punjab National bank building
Bharathi Road, Manjakuppam
Cuddalore-607 001.

..Respondent

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for Respondent's Order
dated 30.08.2023 with Ref. No. ZD330823177154D pertaining to the FY 2018-
19 and quash the same.



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For Petitioner:

Mr. Adithya Reddy

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 30.08.2023 pertaining to the disallowance of the 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 30.08.2023 is set aside. Any attachments, including against garnishees, shall stand raised.



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.

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Index: Yes/No

Neutral Citation: Yes/No

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To

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Cuddalore Town Assessment Circle
Office of the Commercial Tax office
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SENTHILKUMAR RAMAMOORTHY, J.

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