



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20859 of 2026

and

WMP Nos. 22504 & 22505 of 2026

TVL.Alpha Tech
Rep. by its Proprietor Mr.Israel,
No.7, Shanthi Nagar,
Kannadapalayam Main Road,
Vellanur Village, Avadi,
Chennai 600 062.

..Petitioner

Vs

The Deputy Commercial Tax Officer,
Thirumullaivoyal Assessment Circle
Integrated Commercial Taxes Office Complex
Chennai 600 003.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the Respondent relating to the impugned demand order in DRC-07 order dated 01.03.2023 bearing Reference No. ZD330323003853U and the consequential rejection order dated 03.02.2026 bearing Reference No. ZD330226015474Q for the financial year 2019 - 2020, quash the same as illegal, arbitrary and contrary to law and consequently direct the Respondent to give effect to Section 16(5) by dropping the demand confirmed in DRC-07 and restrain the Respondent from proceeding further pursuant to the impugned proceedings.

For Petitioner:

Mr.S.Karunamoorthy

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

An order rejecting the input tax credit claimed by the petitioner is challenged herein on the ground that the time limit for filing returns was subsequently amended by inserting Section 16(5) in the applicable GST statutes.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent. She concurs with the legal position canvassed by learned counsel for the petitioner.

3. Input tax credit was denied to the petitioner under the impugned order solely on the ground of delayed filing of returns. The law was amended subsequently and the petitioner's returns were filed within the extended period. Therefore, the impugned order cannot be sustained and is hereby set aside.

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

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy Commercial Tax Officer,
Thirumullaivoyal Assessment Circle
Integrated Commercial Taxes Office Complex
Chennai 600003.



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SENTHILKUMAR RAMAMOORTHY, J.

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