



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19089 of 2026

&

WMP Nos.20347 & 20348 of 2026

Murugan Impex
Represented by its Proprietor
Parthiban Duraikannu
No.22/43, Vembuli Subedhar Street,
Alandur, Chennai 600 016

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Alandur Assessment Circle
Room No. 352, 3 rd Floor
Integrated Commercial Taxes and
Registration Department (South Tower)
Anna Salai, Nandanam
Chennai 600035.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of Certiorarified Mandamus to call for the records of impugned order under Section 73 dated 15.02.2025 having Reference No. ZD3302251447499 passed by the respondent for the financial year 2020-21 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner(s): Mr.V.Parthiban

For Respondent(s): Mr.R.Sethu Prabakaran,
Govt. Counsel (T)



ORDER

WEB COPY

The input tax credit availed of by the petitioner was rejected on the sole ground of belated filing of returns under Section 16(4) of applicable GST enactments.

2. Learned counsel for the petitioner submits that the law was amended by inserting Section 16(5) re-fixing the time limits for filing returns and availing of input tax credit. On account of this development, he submits that the impugned order is not sustainable.

3. Mr.R.Sethu Prabakaran, learned Government Counsel, accepts notice for the respondent. He concurs with the legal position.

4. In view of the change in law by incorporation of Section 16(5), the rejection of the input tax credit is unsustainable. Hence, the impugned order is set aside.

5. With the above observation, this writ petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08-06-2026

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

KAL



To

The Assistant Commissioner (ST),
Alandur Assessment Circle
Room No. 352, 3 rd Floor
Integrated Commercial Taxes and
Registration Department (South Tower)
Anna Salai, Nandanam
Chennai 600035.



WEB COPY

WP No. 19089 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

**WP No. 19089 of 2026
&
WMP Nos.20347 & 20348 of 2026**

08-06-2026