



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21839 of 2026
and W.M.P.Nos.23687 & 23688 of 2026**

Quality Refrigeration
Represented by its Proprietor Mr P.Murugan,
No.26/1, Reddy Street, Saratha Nagar,
Virugambakkam, Chennai- 600092 .

..Petitioner(s)

Vs

The Assistant Commissioner (st)
Saligramam Assessment Circle
Station.No.15 and 16, Malligai Avenue,
100 Feet Road, Kolathur, Chennai- 600 099.

..Respondent(s)

PRAYER: Writ Petition 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 related to impugned order passed in Ref No ZD 330 424 186
8354/2018-19 Dated 24.04.2024 and quash the same as arbitrary, illegal.

For Petitioner(s): Ms.V.Vijayalakshmi

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



ORDER

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An order dated 24.04.2024 rejecting the input tax credit claimed by the petitioner solely on the ground of belated filing of returns is challenged.

2. Learned counsel for the petitioner submits that returns were filed within the revised time limit prescribed in Section 16(5) of applicable GST enactments.

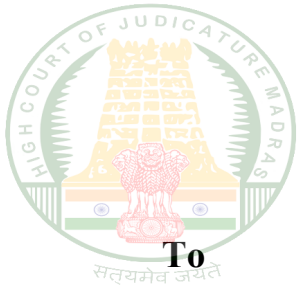
3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent, and concurs with the legal position.

4. Therefore, the impugned order is unsustainable and is hereby set aside.

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.

18-06-2026

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

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The Assistant Commissioner (st)
Saligramam Assessment Circle
Station.No.15 and 16, Malligai Avenue,
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SENTHILKUMAR RAMAMOORTHY, J.

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