



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22991 of 2026
and W.M.P.Nos.24910, 24912 & 24914 of 2026**

Hemapriya
Proprietrix of Hi Style Furniture
No.7,S1, VGN Ferndale,
Padma Street ,West Mogappair,
Chennai 600 037.

..Petitioner(s)

Vs

1. The Assistant Commissioner
Valasaravakkam Division,
Chennai South Commissionerate,
Ground Floor, Newry Towers,
Plot No. 2054 , II Block,
12th Main Road, II Avenue,
Anna Nagar, Chennai 40
2. The Deputy Commissioner of CGST and
Central Excise
Valasaravakkam Division
Chennai South Commissionerate,
Newry Towers,Ground Floor,Plot No.2054,1st
Block 2nd Avenue,12th Main Road,
Anna Nagar, Chennai 600 040
3. The Branch Manager Karur Vyas Bank
G -3,AMM Towers, Plot No.40
Thiruvallur Road,
Near D.A.V.School
Mogappair, Chennai

..Respondent(s)



PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the impugned Order in

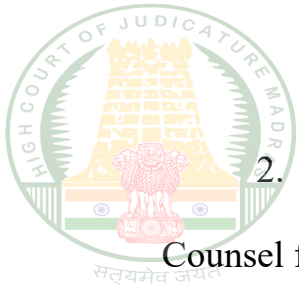
Original No.92/2024 GST(AC) issued in File C.No- GEXCOM/SCN/GST/7706 /2024-CGST -DIV-VAL-COMMRTE-CHENNAI(S) in DIN20240859TK00000E724 dated 27.08.2024 and the connected summary of the order in Form GST DRC-07 dated 31.8. 2024 relating to the assessment year 2019-2020 in Reference NoZD330824305079F passed by the 1st respondent and quash all the impugned proceedings as contrary to the provisions of the Central Goods and Service Tax Act,2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act,2017 herein after referred to as GST Act,2017 and also in view of the insertion of section 16(5) of the GST Act by Finance Act (No. 2) Act, 2024 (15 of 2024) dated 16.08.2024.

For Petitioner(s): Mr.Rajkumar P

For Respondent(s): Mr.K.S.Ramasamy, Sr. SC for R1 & R2

ORDER

An order dated 27.08.2024 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.

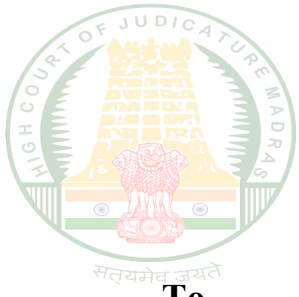
3. Learned counsel has also placed on record several orders issued by this Court on this issue, including the order dated 28.01.2026 in W.P.(MD).No.2056 of 2026, Arunachala Gas Agency vs. The Assistant Commissioner of CGST and Central Excise, Madurai-II Division.

4. Taking note of the above developments, impugned order dated 27.08.2024 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.

25-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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WP No. 22991 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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