IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 43872 of 2025
and
WMP.No.48983 of 2025

Tvl. Mectron Controls and Panels Private Limited
(Rep. by its Director Hemachandran)
No. 8, Elangovadigal Street,
Postal Audit Colony,Saligramam, Chennai,
Tamil Nadu 600 093.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Saligramam Assessment Circle,
Room No.307, 3rd Floor, Mylapore Taluk Office
Building, Greenways Road, Chennai-600 028.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in his proceeding in FORM GST SPL - 05 with Reference No. ZD3308251233420 dated 12.08.2025 issued along with detailed order in GSTIN: 33AAJCM1284G1ZK/2019-20, dated 12.08.2025 and the consequential FORM VOID ORDER with Reference No. ZD330825123674B dated 12.08.2025 issued along with detailed order in GSTIN 33AAJCM1284G1ZK/2019-20, dated 12.08.2025 for the tax period APR 2019

MAR 2020 and quash the same while directing the respondent herein to re-dispose the Application for Waiver of Interest and Penalty filed by the petitioner in FORM GST SPL- 02 dated 19.02.2025 after hearing it on merits.

For Petitioner(s): Mr. B.Syed Abdul Wakeel

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 12.08.2023, whereby the application filed under Section 128(A) in Form SPL – 02 dated 19.02.2025 has been rejected on the ground that the petitioner had not paid the entire disputed tax confirmed vide assessment order dated 30.08.2024 for the tax period April 2019 - March 2020.

2. The learned counsel for the petitioner submits that the amount alleged to be unpaid by the petitioner is on account of the demand raised for belated availing of the Input Tax Credit under Section 16 (4) of the respective GST Enactments.

3. The issue relating to the belated availment of Input Tax Credit, is now settled in favour of the petitioner by way of statutory intervention by insertion of Sections 16(5) and 16(6) to the respective GST Enactments vide **Finance (No.2) Act, 2024 (15 of 2024)** dated 16.08.2024 with effect from 27.09.2024

vide **S.O.4253 (E) with retrospective effect from 01.07.2017**.

4. The learned counsel for the petitioner further submits that the Board, as well as the Commerical Tax Department has issued **Circular No.6/2025** dated **30.01.2025.** The said circular was issued in the light of **Circular No.238/32/2024-GST**, dated **15.10.2024** issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.

5. Reference has been specifically made to Paragraph No.3.2.4 of the said circular. For the sake of clarity, Paragraph No.3.2.4 of the aforesaid circular No. **6/2025** dated **30.01.2025** is reproduced hereunder:-

> *"3.2.4 In cases where the amount of tax payable as per the notice / statement / order includes the amount that was demanded due to contravention of provisions of sub-Section (4) of section 16, which is however not payable anymore due to the retrospective insertion of sub-section (5) and sub-section (6) to section 16, the full amount of tax payable as per the notice / statement / order as mentioned in sub – section (1) of section 128A for eligibility of waiver of interest or penalty or both shall be calculated after deducting the amount, which is not payable anymore as per sub-sections (5) or sub-section(6) of section 16, as per sub-rule (5) of Rule 164. In this regard, it is also to be mentioned that, where the taxpayer is deducting the amount of input tax credit which was denied on account of contravention of sub-section (4) of section 16, but which is now available as per retrospectively inserted provisions of sub – section (5) or sub-section (6) of section 16 of the TNGST Act, he is not required to file an application for rectification for the same in terms of the*

special procedure notified under section 148 vide Tamil Nadu Government G.O.(Ms) No.8, Commercial Taxes and Registration (B1) Department, dated 09.01.2025."

6. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, and upon perusal of the above mentioned circular, particularly Paragraph No.3.2.4 thereof, this Court is of the view that the impugned order cannot be sustained.

7. In view of the above, the impugned order is set aside and the case is remitted back to the respondents to pass a fresh order on merits, in the light of the aforesaid statutory intervention and Paragraph No. 3.2.4 of the said circular referred to above.

8. Needless to state, before passing any final orders the Appellate Authority shall give due notice to the petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST)
Saligramam Assessment Circle,
Room No.307, 3rd Floor, Mylapore Taluk Office Building,
Greenways Road, Chennai-600 028.

C.SARAVANAN, J.

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