IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 50276 of 2025

AND

WMP NO. 56253 OF 2025 & WMP NO. 56254 OF 2025

M/s. Manoj Plastic Industries,
Represented by its Proprietor Mr. Vetrivelan Mani,
No. 15/9A, MIG Rail Nagar Part -I,
Maraimalai Nagar, Kancheepuram,
Tamil Nadu 603 209

..Petitioner(s)

Vs

1. Office of the Commissioner of GST and Central Excise (Appeals-II), Newry Towers, 2nd Floor, No.2054/I, II Avenue, 12th Main Road, Anna Nagar, Chennai-600 040.

2. The Assistant Commissioner of GST and Central Excise, Maraimalai Nagar Division, Plot No.40, Ranga Colony, Rajakilpakkam, Chennai-600 073.
(R2 Suo Motu impleaded vide order dated 06.01.2026 made in W.P.No.50276 of 2025)

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the Order-in-Appeal No. 175/2025 (GSTA-II) (ADC) dated 30.04.2025, issued by the respondent and quash the same and to remand back to the respondent and direct the respondent to pass fresh orders in accordance with law.

For Petitioner(s): Ms.Divya M

For Respondent(s): Mr.A.P.Srinivas,
Senior Standing Counsel and
Mr.A.N.R.Jayaprathap,
Junior Standing Counsel

ORDER

Mr.A.P.Srinivas, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3.The Petitioner is before this Court against the impugned Order-in-Appeal No.175 of 2025 dated 30.04.2025, whereby the petitioner's appeal against the Order-in-Original No.06/2023-04 dated 30.05.2023 passed for the financial year 2017-2018 to 2019-2020 has been rejected by the respondent.

4.The reading of the Order-in-Original dated 30.05.2023 indicates that the dispute pertains to belated availing of Input Tax Credit under Sec.16(4) of the respective Enactments. The issue is now prima facie settled in favour of petitioner in light of a statutory intervention in the GST Enactments.

5. The statutory intervention is by way of the insertion of Section 16(5) and 16(6) to the respective GST enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E) with retrospective effect from 01.07.2017.**

6.Considering the same and following the consistent view taken by this court under similar circumstances, the case is remitted back to the original authority viz., Assistant Commissioner of GST & Central Excise, Maraimalai Nagar Division, Plot No.40, Ranga Colony, Rajakilpakkam, Chennani-600 073 to re-do the exercise and pass a fresh order on merits after ascertaining if the petitioner is entitled to Input Tax Credit.

7.In case, the petitioner satisfies all the other requirements to avail Input Tax Credit, the same shall be allowed by the Assistant Commissioner of Tax, Maraimalai Nagar Division, who had passed the Order-in-Original No.06/2023-24 dated 30.05.2023 as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

8.However, it is made clear that substantial benefit of Input Tax Credit available under the Act cannot be denied to assessees on account of any procedural irregularity. The petitioner shall file the necessary application for rectification of the original order dated 30.05.2023 for availing the Input Tax Credit as is required under Section 16 of the respective GST Enactments read with the Notification issued thereunder.

9.Since the Original Authority, Assistant Commissioner of Tax, Maraimalai Nagar Division, who passed the aforesaid Assessment Order is not party to the proceedings, the said authority is suo motu impleaded as 2nd respondent in this Writ Petition.

10. Registry is directed to implead Assistant Commissioner of GST & Central Excise, Maraimalai Nagar Division, Plot No.40, Ranga Colony, Rajakilpakkam, Chennani-600 073 as 2nd respondent and carry out necessary amendment to the cause title of this Writ Petition.

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

06-01-2026

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

To

1. Office of the Commissioner of GST and Central
Excise (Appeals-II),
Newry Towers, 2nd Floor, No.2054/I, II Avenue,
12th Main Road, Anna Nagar, Chennai-600 040.

2. Assistant Commissioner of GST & Central
Excise, Maraimalai Nagar Division, Plot No.40,
Ranga Colony, Rajakilpakkam, Chennani-600 073

C.SARAVANAN J.

RPP

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