BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6198 of 2026
and
W.M.P(MD).Nos.5203 and 5205 of 2026

Tvl.M/s. CAUVERY AGENCIES.,
Represented by its Proprietor V.Venugopal,
8 P1, Old Bus Stand,
Perambalur – 621212. ... Petitioner

Vs.

The Assistant Commissioner of GST and Central Excise
Trichy Il Division,
No.1, Williams Road, Contonment,
Commercial Taxes Buildings,
Tiruchirappalli 620001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS to call for the records on the file of the respondent Order in Original No 06/2024 DIN 20240459XN020000E65A dated 1.4.2024 for the period September 2018 to March 2019 under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal , undue enrichment, without jurisdiction in view of Amended/inserted Section 16(5) of the CGST Act 2017 as amended by Finance (No.2) Act 2024 further direct the respondent to pass an assessment order afresh after affording opportunity of being heard or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.R.Gowrishankar Senior Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 01.04.2024.

2. Heard Mr.N.Sudalai Muthu, learned counsel for the petitioner and Mr.R.Gowrishankar, learned Senior Standing Counsel, who takes notice for the respondent.

3. The impugned order dated 01.04.2024 is an assessment order passed under Section 73 of the TNGST Act, 2017, wherein it has been held that certain forms were uploaded belatedly and that Input Tax Credit was claimed on the basis of such belatedly uploaded forms

4. The contention of the petitioner is that in view of the subsequent amendment to the Act extending the time limit for filing returns, particularly considering the initial years of the TNGST regime, it has now been statutorily clarified under Section 16(4) that any forms filed up to 30.11.2021 should be taken as within the prescribed time.

5. The learned Senior Standing Counsel for the respondent submits that he is not in a position to controvert the plea made by the learned counsel for the petitioner. The said legal position is supported by the amendment to Section 16(4) of the Act, which has been effective from 16.05.2017.

6. In view thereof, the writ petition is allowed on the following terms:-

i. The impugned order dated 01.04.2024 is set aside.
ii. The matter is remanded back to the file of the respondent.
iii. The petitioner is directed to appear before the respondent without fail, file any additional reply, and produce all documents in support of his claim within a period of four weeks from the date of

receipt of a web copy of this order, without waiting for the certified copy of the order.

iv. Upon receipt of the same, the respondent is directed to reconsider the issue afresh and and pass appropriate orders on merits and in accordance with law as expeditiously as possible.

v. It is needless to mention that in view of the remanding of the matter back, the bank attachment shall be lifted and the account shall be de-freezed.

i. No costs. Consequently, connected miscellaneous petitions are closed.

09.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

The Assistant Commissioner of GST and Central Excise
Trichy Il Division,
No.1, Williams Road, Contonment,
Commercial Taxes Buildings,
Tiruchirappalli 620001.

D.BHARATHA CHAKRAVARTHY, J.

rgm

W.P.(MD).No.6198 of 2026
and
W.M.P(MD).Nos.5203 and 5205 of 2026

09.03.2026