BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.02.2026

CORAM:

THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN

W.A.(MD) No.469 of 2020
and
C.M.P.(MD) No.3355 of 2020

1.CGST Nodal Officer for
IT Grievance Redressal
O/o.The Principal Commissioner
of GST and Central Excise
GST Bhawan
No.26/1, Mahatma Gandhi Road
Chennai-600 034

2.The Commissioner of GST and Central Excise
No.1, Williams Road
Cantonment, Trichy-600 001

3.Goods and Services Tax Council
represented by Special Secretary
Office of the GST Council Secretariat
5th Floor, Tower II, Jeevan Bharathi Building
124, Janapath Road, Connaught Place
New Delhi-110 001

4.The Union of India
rep.by its Secretary
Ministry of Finance
Department of Revenue
North Block, New Delhi-110 001 ... Appellants

-vs-

1.M/s.Jagannathan Engineering Works
rep.by its Proprietor
Subbaiah Pillai Narayanan
SF No.22/2A, Aathikudi Village
Vengoor Post, Tiruverambur
Trichy-620 013 ... Respondent

Writ Appeal filed under Clause 15 of Letters Patent to set aside the order, dated 10.03.2020, passed in W.P.(MD) No.4045 of 2020, on the file of this Court.

For Appellants : Mr.N.Dilip Kumar for Appellants 1 to 3
Mr.C.Nandagopal for 4th Appellant

For Respondent : Mr.J.Prasana Kumar

J U D G M E N T

[Judgment of the Court was made by DR.G.JAYACHANDRAN, J.]

The order dated 10.03.2020, passed by the learned Single Judge in W.P.(MD) No.4045 of 2020, allowing the writ petition filed by the respondent – writ petitioner / assessee seeking a writ of mandamus directing the appellant – Department to permit him to submit the returns manually after the cut-off date, is challenged by the Department in this writ appeal.

2. It is brought to the notice of this Court by the learned counsel appearing for the appellants 1 to 3 that subsequent to the passing of the impugned order by the learned Single Judge, the Honourable Supreme Court, in an identical matter, has provided a window for the assessees to submit returns and to claim input tax credit and based on the said relaxation, it appears that the assessees have made applications to avail the input tax credit during the transitional period and the appellant – Department have also passed orders on their applications. Since the impugned order passed by the learned Single Judge has enured the benefit of input tax credit during the transitional period through the subsequent order passed by the appellant – Department, nothing survives for consideration in this writ appeal.

3. Accordingly, this writ appeal is closed. No costs. Consequently, connected miscellaneous petition is closed.

[G.J., J.] **[K.K.R.K., J.]**
18.02.2026
(1/2)

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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DR.G.JAYACHANDRAN, J.
AND
K.K.RAMAKRISHNAN, J.

krk

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