



W.P(MD)No. 6832 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED :12.03.2026

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6832 of 2026

and

W.M.P.(MD) Nos.5658 & 5659 of 2026

M/s.Shri Nila Packers,
rep. by its Proprietor B.Kannan

... Petitioner

Vs

The Superintendent of CGST and Central Excise,
Tiruchendur Range,
Tuticorin Division,
C-50, SIPCOT Industrial Complex,
Tuticorin 628008.

... 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 passed in Order in Original NoGST/SUPDT/37/2024-TCR , DIN-20240459XO0000619E29 dated 25.04.2024 for the assessment period from April 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 165 of the TNGST 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.



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For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 25.04.2024 passed under Section 73 of the CGST Act, 2017.

2. The ground, on which the order passed, is that the returns were not filed in time. It is pleaded on behalf of the petitioner that by the introduction of Section 16(5) of the Act, up to the year 2021, even if the returns are filed belatedly and if they are filed on or before 30.11.2021, the same are taken on file within time and in view thereof, most of the liability that is assessed in the order itself will not be there if an opportunity is given to the petitioner to explain the said circumstances.

3. I have also heard the learned Senior Standing Counsel appearing on behalf of the respondent.



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4. The learned Senior Standing Counsel for the respondent is not in a position to dispute the legal position of the amendment being carried to Section 16 of the Act and the time being extended. In view thereof, this writ petition is allowed on the following terms:

- (a) The impugned order dated 25.04.2024 shall stand set aside and the matter is remanded back to the file of the respondent for fresh disposal;
- (b) The petitioner shall appear before the respondent without fail and submit such reply and place on record the documents in support of its claim and it will be open for the petitioner to take such stand, both legal and factual, before the respondent and it is for the respondent to consider the issue in accordance with law and pass orders afresh; and
- (c) No costs. Consequently, connected miscellaneous petitions are closed.

NCC : Yes/No
apd

12.03.2026



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The Superintendent of CGST and Central Excise,
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D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

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