BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7660 of 2026
and
W.M.P.(MD) Nos.6261 & 6264 of 2026

Tvl.Shri Lakshmi Indane Gas Agencies,
Represented by its Properitor
R.Rajaram, S/o.Rajendran
No.1/157/1, 2, Oriyur Road
Pannavayal, Thiruvadanai,
Ramanathapuram District - 623 407. ... Petitioner

Vs.

1.The Commissioner of Central GST
and Central Excise,
Central Revenue Buildings,
No.5 V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

2.The Assistant Commissioner of CGST -
and Central Excise,
Madurai II Division,
Central Revenue Buildings,
No.5 V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records pertaining to impugned order of the second respondent in Order-In-Original No.MDU-GST-ASC-21-2024 dated 27.08.2024 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Gowrishankar
Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned order dated 27.08.2024.

2. The impugned order is an assessment order passed under Section 73 of the CGST Act, 2017. The said assessment order has been passed on the ground that the petitioner had filed the returns belatedly with reference to the year 2019-2020.

3. Upon perusal of the affidavit filed in support of this Writ Petition and hearing the learned counsel on either side, it can be seen that by introducing an amendment to Section 16 of the Act in the form of Section 16(5) of the Act, the Government itself has regularised such belated filing of annual returns even with reference to the year in question, namely, 2019-2020, to be taken as within time if and when the same is filed on or

before 30.11.2021. In this case, the contention is that the same has been filed within the said date. However, the impugned order has been passed without taking into account the same.

4. In view thereof, this Writ Petition is allowed on the following terms:

i. The impugned order shall stand set aside and the matter shall stand remanded back to the file of the second respondent for fresh consideration.
ii. The petitioner shall appear before the second respondent without fail and file reply and file such documents before the second respondent.
iii. The second respondent, after taking into consideration the observations made supra, shall pass appropriate orders in accordance with law.
iv. No costs. Consequently, the connected Miscellaneous Petitions are closed.

23.03.2026

JEN
Neutral Citation : Yes / No

To
1.The Commissioner of Central GST and Central Excise,
Central Revenue Buildings,

No.5 V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

2.The Assistant Commissioner of CGST and Central Excise,
Madurai II Division,
Central Revenue Buildings,
No.5 V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7660 of 2026

23.03.2026