BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9141 of 2026
and
W.M.P(MD)No.7324 of 2026

Tvl THAMARAI SUPER MARKET
Rep by its Proprietor V.Thamotharn
GSTIN 33AVJPT4430F1ZN
169, W-3, Thangaiyapuram
B.Nagalapuram
Silamalai, Theni. ... Petitioner

Vs.

The Deputy State Tax Officer-II
Commercial Tax Building,
Bodinayakanur. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, to call for the records on the files of the respondent in GSTIN 33AVJPT4430F1ZN/2018-19 dated 14.10.2024 passed by the respondent and quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and in view of amended/inserted Section 16(5) 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 and issue the refund of eligible amount of collected from the petitioner.

For Petitioner :Mr.S.Karunakar
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 14.10.2025 passed by the respondent.

2.On a perusal of the impugned order, the same is passed on by taking into account the belated claim of input tax credit.

3.The contention of the petitioner is that with reference to the period up to 30.11.2021 already by amendment to Section 16 by inserting Section 16(5) of the TNGST Act, the Act itself has condoned the delay. They said position cannot be controverted by the Additional Government Pleader.

4.In view thereof, this writ petition is ordered on the following terms:

(i)The impugned order dated 14.10.2024 shall stand quashed and the matter is remanded back to the respondent for fresh consideration after taking into consideration of the Section 16(5) of the TNGST Act and passing final orders afresh, after giving an opportunity to the petitioner for being heard and also for filing replay and such documents as the petitioner may wish to file.

(ii)No costs. Consequently, connected miscellaneous petition is closed.

02.04.2026

NCC:Yes/No
Ns
To
The Deputy State Tax Officer-II
Commercial Tax Building,
Bodinayakanur.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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