IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.9292 of 2026
and
W.M.P.Nos.10007 & 10008 of 2026

M/s. Intellect Aqua Pvt Ltd,
Rep. by its Managing Director - Pandiyan Pitchaimuthuboopathi
10/71, R.R. Layout, Siddapudur,
Coimbatore, Tamil Nadu – 641044.

..Petitioner

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
P.N.Palayam Circle,
Coimbatore, Tamil Nadu.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the respondent in the order vide: GSTIN: 33AAFCI0419R1ZE/2019-2020 dated 31.08.2024 along with the consequential summary order under section 73 of the act issued via FORM DRC-07 vide Ref. No. ZD3308243089752 dated 31.08.2024 along with the Impugned proceedings passed by the respondent in the order vide GSTIN: 33AAFCI10419R1ZE/2019-2020 dated 12.09.2025 along with Consequential order for rejection of application submitted under section 128A of the act via FORM GST SPL-07 vide Ref No. ZD330925147701C dated 12.09.2025 for the Financial period 2019-2020, to quash the same.

For Petitioner	:	Ms.R.Hemalatha
For Respondent	:	Mrs.K.Vasanthamala, Government Advocate.

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner has approached this Court challenging the impugned order dated 31.08.2024, insofar as it relates to confirmation of demand under Defect. No.3, concerning denial of Input Tax Credit (ITC) under Section 16(4) of the Goods and Services Tax Act.

4. The impugned order proceeds on the basis that the petitioner had claimed ITC beyond the prescribed time limit in contravention of the provisions of the GST enactment. The relevant portion of the order reads as follows:

> *"The taxable person had claimed ITC beyond the stipulated date in contravention to the provisions of the GST Law. The reply furnished by the taxable person cannot be accepted since they had claimed ITC beyond the prescribed date. The taxable person in their reply had stated that the GST Council had given relaxations to claim ITC for the years 2017-18, 2018-19, 2019-20 and 2020-21 as per the press release. Since the above amendment are yet to be notified taking shelter with the*

above press release is not acceptable. Hence we calculate the reversal as below along with interest which is due to be paid."

5. It is seen that the impugned order came to be passed prior to the amendment to Section 16(5) and Section 16(6) of the GST Act coming into force.

6. In view of the above subsequent statutory amendments, this Court is of the considered opinion that the matter requires reconsideration by the adjudicating authority.

7. Accordingly, the impugned order dated 31.08.2024, insofar as it relates to Defect. No.3 alone, is set aside and the matter is remitted back to the respondent for fresh consideration on merits and in accordance with law, taking into account the amended provisions of Section 16.

8. The respondent shall provide an opportunity of personal hearing to the petitioner and thereafter pass appropriate orders, as expeditiously as possible.

9. This Writ Petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

10.03.2026

Neutral Citation: Yes/No
kmm

To

The State Tax Officer,
Office of the Commercial Tax Officer,
P.N.Palayam Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

kmm

W.P.No.9292 of 2026

10.03.2026