

W.P.(MD)No.7468 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.7468 of 2026

and

W.M.P.(MD)Nos.6134 & 6136 of 2026

Karthikeyan Electricals,
Represented by its Proprietor,
Ramanathan Kanagavel,
No.81, Hot Water Channel Road,
Ponnagaram, Madurai,
Tamil Nadu - 625 001.

... Petitioner

Vs.

The Superintendent of CGST and Central Excise,
West Range - I, Madurai - I Division,
No.5 V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records on the file of the respondent in impugned Order-in-Original No.43/2024 GST (Madurai West Range) in DIN-20240359XO0000888C23 dated 18.03.2024 and Form GST DRC-07 Summary of the Order in Reference No.ZD330424241588B dated 29.04.2024 passed for the F.Y.2018-19 and consequential impugned Rectification Order in Reference No.ZD3301261386796 passed in GSTIN/Temp. ID 33AHTPK6117A1ZL dated 27.01.2026 by the respondent and quash the same as illegal,



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arbitrary, contrary to the provisions of the Section 16(5) of the Central Goods and Services Tax Act 2017 and violative of principles of natural justice.

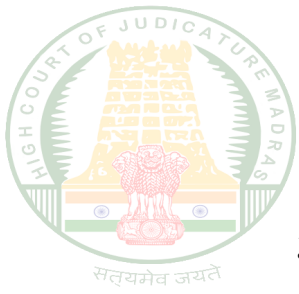
For Petitioner : Mr.R.Ananth

For Respondent : Mr.R.Gowrishankar
Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned Order-in-Original No.43/2024 GST (Madurai West Range) in DIN-20240359XO0000888C23 dated 18.03.2024 and Form GST DRC-07 Summary of the Order in Reference No.ZD330424241588B dated 29.04.2024 passed for the F.Y.2018-19 and consequential impugned Rectification Order in Reference No.ZD3301261386796 passed in GSTIN/Temp. ID 33AHTPK6117A1ZL dated 27.01.2026.

2. The impugned orders have been passed on the ground that the petitioner had availed Input Tax Credit (ITC) to the tune of Rs.17,35,012/- after the due date for furnishing the return in Form GSTR-3B under Section 39 of the CGST Act.



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3. Upon perusal of the affidavit filed in support of this Writ Petition and after hearing the learned counsel on either side, it is evident that, by introducing an amendment to Section 16 of the Act in the form of Section 16(5), the Government has permitted taxpayers to claim ITC for the financial years 2017–2018 to 2020–2021, provided that GSTR-3B returns were filed on or before 30.11.2021, thereby overriding the time limit prescribed under Section 16(4) of the CGST Act. In the present case, the petitioner had filed GSTR-3B returns for the relevant period on 30.09.2020 and therefore, the availment of ITC pertaining to the financial year 2018–2019 is to be treated as within time, since the return was filed on or before 30.11.2021. However, the impugned orders were passed without taking this into consideration.

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

- i. The impugned orders shall stand set aside and the matter shall stand remanded back to the file of the respondent for fresh consideration.
- ii. The petitioner shall appear before the respondent without fail and file reply and file such documents before the respondent.



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iii. The 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.

06.04.2026

Neutral Citation : No
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To

The Superintendent of CGST and Central Excise,
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