WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 14839 & 14841 of 2026
AND
WMP Nos. 16092, 16093, 16095 & 16096 of 2026

Ms Happy Unicorn Creative Communications
Private Limited
Represented by its Director Mr. R. Hariharan)
1st floor, 12, Murugappa Road,
Kotturpuram, Chennai, Tamilnadu-600 085.

..Petitioner in both WPs

Vs

The Superintendent of GST and Central Excise
Range-III, Guindy Division, Chennai South
Commissionerate,
MHU Complex, 3rd Floor, No.692, Anna Salai,
Nandanam,
Chennai-600 035.

..Respondent in both WPs

Prayer in W.P.No.14839 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in the Order in Original No.01/2024-25-GST (Supdt) dated 22nd April 2024 issued along with the summary of the order in form GST DRC 07 No. ZD3304242434998 dated 30th April 2024 for the tax period between April 2018 to March 2020, quash the same.

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

Prayer in W.P.No.14841 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in the Order in Reference No.ZD33022610528T dated 12th February 2026 issued along with the summary order in ZD330226105353X dated 12th February 2026, quash the same.

For Petitioner(s): Ms.S.Vishnupriya in both WPs
For Respondent(s): Mr.Sai Srujan Tayi,
Senior Standing Counsel
Ms.Pooja Jain
Junior Standing Counsel in both WPs

COMMON ORDER

By this common order, both these writ petitions are disposed of.

2. In W.P.No.14839 of 2026, the petitioner has challenged the impugned Order-in-Original No.01/2024-25-GST (Supdt) dated 22.04.2024. The impugned order has been passed pursuant to the proposal set out in the Show Cause Notice, and the same has been confirmed after considering the petitioner's reply dated 05.02.2024.

3. The petitioner was issued Show Cause Notice No. 14/2023 dated 19.10.2023, wherein it was alleged that Input Tax Credit had been availed belatedly for the tax periods 2018-2019 and 2019-2020, beyond the limitation prescribed under Section 16(4). Thereafter, the impugned order came to be

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

passed on 22.04.2024. Subsequently, in the light of the statutory intervention under Sections 16(5) and 16(6) inserted vide Finance (No.2) Act, 2024 (15 of 2024), dated 16.08.2024, which came into effect from 27.09.2024 *vide* Notification S.O.4253 (E), with retrospective effect from 01.07.2017, Sections 16(5) and 16(6) were introduced. To implement the same, the Central Government issued CBIC Notification No.22/2024 dated 08.10.2024 under Section 148 of the respective GST enactments. As per the said Notification, an application for rectification of the assessment is to be filed within six months from the date of issuance of the notification. The relevant portion of the notification reads as follows:

> *"2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under Section 73 or section 74 or Section 107 or Section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of Section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed."*

4. The petitioner filed an application for rectification only on 24.11.2025. However, the last date for filing such an application had already expired on 07.02.2025, in terms of the above notifications.

5. In this background, the second mentioned order has been passed. The said order has been impugned in W.P.14841 of 2026, whereby the application

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

filed by the petitioner on 24.11.2025, seeking rectification of the order dated 22.04.2024, has been rejected with the following observations:-

> *"6. In view of the forgoing, it is prima facie observed that the rectification sought by the tax payer under Notification No.22/2024 dated 08.10.2024, in respect of OIO Reference No.ZD330424243499B dated 30.04.2024, and filed on 24.11.2025, has been submitted beyound that prescribed time limit of six months from the date of issuance of the said Notification. Accordingly, in light of the facts discussed above, the rectification application filed by the taxpayer under Section 148 of the CGST/TNGST Act, 2017 is not maintainable and is liable to be rejected as being barred by limitation.*
>
> *Hence, the application filed by M/s. Happy Unicorn Creative Communication private Limited vide ARN AD331125040077J dated 24.11.2025 seeking rectification of the order is liable to be rejected in terms of Paragraph 2 of Notification No.22/2024 dated 08.10.2024, being barred by limitation. Accordingly, the said rectification application stands rejected as time-barred."*

6. It is indicated, *prima facie*, that the petitioner availed Input Tax Credit beyond the cut-off date prescribed under Section 16(5) of the respective GST Enactments. However, in the light of the statutory intervention under Sections 16(5) and 16(6) inserted vide Finance (No.2) Act, 2024 (15 of 2024), dated 16.08.2024, which came into effect on 27.09.2024 *vide* S.O.4253 (E), with retrospective effect from 01.07.2017, the substantive benefit available to the petitioner, which has now been statutorily recognised, cannot be denied.

7. The procedural requirement to file an application in terms of Notification No.22/2024 dated 08.10.2024 can be considered as procedural in nature. This Court has repeatedly held that procedural requirements should not

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

stand in the way of granting substantive benefits available to an assessee.

8. In this connection, reference may be made to the decision of the Hon'ble Supreme Court in ***Oriya Chamber of Commerce Vs. State of Uttar Pradesh***, ***AIR 1962 SC 1066***, wherein it was held that procedural provisions are intended to advance justice and not defeat substantive rights.

9. Considering the above, this Court is inclined to restore the rectification application filed by the petitioner on 24.11.2025 and direct the respondent to pass a fresh order on merits.

10. If the petitioner is otherwise entitled to the benefit, the same shall be granted. The Respondent shall verify whether the petitioner had indeed availed the Input Tax Credit and whether the petitioner has complied with other statutory requirements, including the limitation prescribed under Section 16(4) and Notification No.22/2024 dated 08.10.2024.

11. In view of the order passed in W.P.No.14841 of 2026, no further orders are required to be passed in W.P.No.14839 of 2026. Accordingly, W.P.No.14839 of 2026 is dismissed.

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. W.P.No.14841 of 2026 stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

av

To
The Superintendent of GST and Central Excise
Range-III, Guindy Division, Chennai South Commissionerate,
MHU Complex, 3rd Floor, No.692, Anna Salai, Nandanam,
Chennai-600 035.

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

C.SARAVANAN J.

av

WP Nos. 14839 & 14841 of 2026
AND
WMP Nos. 16092, 16093, 16095 & 16096 of 2026

16-04-2026

https://www.mhc.tn.gov.in/judis
www.taxcode.in