BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24-07-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP(MD) No. 20940 of 2026
and
W.M.P.(MD)Nos.15556 and 15557 of 2026

M/s. TANS INDIA BRUSHES,
Rep. by its Proprietor N.A.Anandarajan,
GSTIN 33ADPPA4881M1Z7,
13-9, D/24, Veera Ragava Perumal Street,
Thirunagar, Madurai.

..Petitioner(s)

Vs

The Superintendent of CGST and Central Excise,
Thriruparankundram Range,
Madurai I Division,
Madurai.

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in Order-in-Original No.47/2024/CGST/SUPCT/TPK RANGE dated 22.07.2024 for the assessment year 2019-20 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 or pass such further or other orders as this Hon'ble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner(s): Mr.S Karunakar

For Respondent(s): Mr.R.Gowrishankar, Senior Standing Counsel

ORDER

This Writ Petition has been filed for issuance of a Writ of Certiorarified Mandamus to quash the order of the respondent in Order-in-Original No. 47/2024/CGST/SUPDT/TPK RANGE dated 22.07.2024 for the Assessment Year 2019-2020.

2. The learned counsel appearing for the petitioner submitted that the impugned assessment order has been passed solely on the ground that the petitioner had availed Input Tax Credit (ITC) belatedly under Section 16(4) of the CGST/TNGST Act for the Assessment Year 2019-2020. It was submitted that, by virtue of the retrospective insertion of Section 16(5) through the Finance (No.2) Act, 2024, read with the relevant notification, the petitioner is entitled to avail ITC in respect of the financial year 2019-2020, as the returns were filed within the extended period prescribed under the amended provision. Therefore, the very basis of the impugned order, as well as the consequential levy of tax, interest and penalty, no longer survives. Accordingly, the learned counsel prayed for setting aside the impugned order.

3. The learned Senior Standing Counsel appearing for the respondent submitted that the petitioner has an effective and efficacious statutory remedy of appeal under Section 107(1) of the Central Goods and Services Tax Act, 2017, against the impugned assessment order. It was therefore submitted that, instead of invoking the extraordinary jurisdiction of this Court under Article 226 of the

Constitution of India, the petitioner may be relegated to avail the statutory appellate remedy.

4. Having considered the rival submissions and without expressing any opinion on the merits of the case, this Court is of the view that the petitioner has an effective alternative remedy by way of an appeal under Section 107(1) of the Central Goods and Services Tax Act, 2017.

5. Accordingly, the Writ Petition is disposed of granting liberty to the petitioner to file a statutory appeal before the competent appellate authority within a period of four (4) weeks from the date of receipt of a copy of this order. If such an appeal is filed within the aforesaid period, the appellate authority shall entertain the same without insisting upon limitation, consider all the contentions, including the effect of the retrospective insertion of Section 16(5) of the CGST Act, 2017, and dispose of the appeal on its own merits and in accordance with law, after affording the petitioner an opportunity of personal hearing. No costs. Consequently, connected miscellaneous petitions are closed.

24-07-2026

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

smn2

To

The Superintendent of CGST and Central Excise,
Thriruparankundram Range,
Madurai I Division,
Madurai.

M.DHANDAPANI, J.

smn2

WP(MD) No. 20940 of 2026

24-07-2026