CNR : KLHC010536552026

2026:KER:54326

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 21ST DAY OF JULY 2026 / 30TH ASHADHA, 1948

WP(C) NO. 24706 OF 2026

PETITIONER:

SULAIMAN MOOTHATT,
AGED 63 YEARS
PROPRIETOR, M/S SALALA STORE 3/507 A,B,C,
MASJID BUILDING, PUTHENTERU THANALUR MALAPPURAM,
PIN - 676307

BY ADVS.
SRI.R.JAIKRISHNA
KUM.NARAYANI HARIKRISHNAN
SRI.C.S.ARUN SHANKAR
SRI.T.G.MADHAVANUNNI
SHRI.AKHIL SHAJI

RESPONDENTS:

1 ASSISTANT STATE TAX OFFICER,
TAXPAYER SERVICES CIRCLE, KONDOTTI SGST DEPARTMENT,
TIRURANGADI, MALAPPURAM, PIN - 676306

2 JOINT COMMISSIONER,
TAXPAYER SERVICES CIRCLE STATE GOODS AND SERVICE TAX
DEPARTMENT B2 BLOCK CIVIL STATION, MALAPPURAM,
PIN – 676505

BY ADV
SHRI.PAUL JOSE, G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21.07.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is a registered tax payer under the provisions of the CGST/KGST Act. The challenge is raised against Ext.P1 order passed under Section 73 of the CGST Act, by which, the input tax credit claimed by the petitioner for the month of March 2019, was declined on the reason that, the petitioner failed to submit the return within the period stipulated in Section 16(4) of the CGST Act. The challenge is raised mainly on the ground that, in the light of Section 16(5) of the CGST Act, the petitioner is entitled to get input tax credit, as the said provision contemplates that, in case the tax payer is furnishing the returns before the cut off date contemplated therein namely, 30.11.2021, such tax payer would be entitled to claim input tax credit. In this case, it is discernible from Ext.P1 order itself that, the petitioner submitted the returns for the period March 2019 on 13.12.2019 and thus, it is within the cut off date contemplated under Section 16(5). Therefore, an interference is required.

Accordingly, this writ petition is disposed of quashing Ext.P1 assessment order and Ext.P6 demand notice to the extent it declined the input tax credit for the month of March 2019, on the ground that the petitioner violated Section 16(4) of the CGST Act, with a direction to the Assessing Officer, to reconsider the matter and to grant the benefits of input tax credit in the light of Section 16(5) of the CGST Act, if the petitioner is otherwise entitled.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

SCS

APPENDIX OF WP(C) NO. 24706 OF 2026

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE RESPONDENT DATED 21.02.2024 IS
Exhibit P2	A TRUE COPY OF THE SUMMARY OF ORDER IN FORM GST DRC-07 ISSUED BY THE RESPONDENT DATED 21.02.2024
Exhibit P3	A TRUE COPY OF THE RELEVANT EXTRACT OF THE FINANCE ACT 2024
Exhibit P4	A TRUE COPY OF THE JUDGMENT ISSUED BY THIS HON'BLE COURT IN WP(C) 27738 OF 2024 DATED 23.10.2024
Exhibit P5	A TRUE COPY OF THE JUDGMENT ISSUED BY THIS HON'BLE COURT IN WP(C) 17087 OF 2026 DATED 21.5.2026
Exhibit P6	A TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT DATED 16.06.2026