CNR : KLHC010538832026

2026:KER:54324

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. 24788 OF 2026

PETITIONER:

PREMIER M PLEX,
1/5033, GREEN FIELD STADIUM, KARYAVATTOM,
THIRUVANANTHAPURAM, REPRESENTED BY ITS MANAGING
PARTNER, PIN - 695008

BY ADVS.
SHRI.PADMANATHAN K.V.
SRI.R.SREEJITH
SHRI.MOHAMMED SHINAF A.

RESPONDENTS:

1 THE ASSISTANT COMMISSIONER,
ANTI-EVASION, CENTRAL TAX & CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN - 695001

2 THE DEPUTY COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE,TRIVANDRUM NORTH DIVISION,
GST BHAVAN,PRESS CLUB ROAD, PALAYAM,
THIRUVANANTHAPURAM, PIN - 695001

3 THE ADDITIONAL COMMISSIONER (APPEALS),
OFFICE OF THE COMMISSIONER (APPEALS) OF CENTRAL TAX,
CENTRAL EXCISE AND CUSTOMS, C.R. BUILDING,
I.S. PRESS ROAD, KOCHI, PIN - 682018

4 THE BRANCH HEAD,
FEDERAL BANK LTD.,PATTOM BRANCH,
THIRUVANANTHAPURAM, PIN – 695004

BY ADV
SHRI.V.GIRISHKUMAR, SC

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/KSGST Act. The challenge raised in this writ petition is against Ext.P3 order passed under Section 73 of the CGST Act, by which the input tax credit claimed by the petitioner for the period from December 2018 to March 2019, November 2019 to March 2020 and April 2020 to March 2021 were not filed within date stipulated under Section 16(4) of the CGST Act. Apart from the above, some other grounds are also raised in Ext.P3 order. The petitioner is aggrieved by the denial of input tax credit, under Section 16(4) of the CGST Act and as regards the other findings, the petitioner is not intending to contest. The challenge against the denial of input tax credit relying upon Section 16(4) of the CGST Act is raised, by placing reliance upon Section 16(5) of the CGST Act, which provides that, in cases where, the tax payer is furnishing the returns within cut off date contemplated therein, which is 30.11.2021, such tax payer would be entitled to input tax credit. In this case, it is discernible from the Ext.P3 order and the returns produced as Ext.P1 that, the petitioner submitted the returns for the period from December 2018 to March 2019 on 18.12.2019, 23.12.2019 and 02.01.2020. Similarly with regard to the year 2019-20, the petitioner furnished the returns for the month of November 2019 to March 2020 on 29.11.2021 and in respect of the assessment year 2020-21, the petitioner submitted returns for the months of April 2020 to March 2021 on 29.11.2021. Thus, it is evident that the petitioner had submitted all the returns within the cut off date contemplated under Section 16(5) of the CGST Act and therefore, they are entitled to get the benefits.

Accordingly, this writ petition is disposed of quashing Ext.P3, to the extent it declined the input tax credit by invoking

Section 16(4) of the CGST Act, with a direction to the assessing officer to reconsider the matter, and to grant the benefit of input tax credit in the light of Section 16(5) of the CGST Act, if the petitioner is otherwise entitled. As it is reported that, as part of recovery of the amounts the bank account of the petitioner has been frozen, it ordered that, the same shall be lifted, consequent to the quashing of assessment order, in case the petitioner has remitted the amount in respect of the amount demanded in Ext.P3, except the amount imposed as tax and penalty for violating Section 16(4) of the CGST.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

SCS

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APPENDIX OF WP(C) NO. 24788 OF 2026

PETITIONER EXHIBITS

Exhibit P1	TRUE COPIES OF THE GSTR-3B RETURNS FOR THE PERIODS FROM APRIL 2018 TO MARCH 2020 (COLLY.)
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 19-12-2023 ISSUED BY 1 ST RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDER-IN-ORIGINAL NO. 08/GST/DC/DIV/2024-25 DATED 18-04-2024 PASSED BY THE 2 ND RESPONDENT
Exhibit P4	TRUE COPY OF THE APPEAL IN FORM GST APL-01 DATED 25-04-2026
Exhibit P5	TRUE COPY OF THE ORDER-IN-APPEAL DATED 06-07-2026
Exhibit P6	TRUE COPY OF THE LETTER DATED ‘NIL’ ISSUED BY THE 3 RD RESPONDENT EFFECTING THE DEBIT FREEZE