

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 28830 of 2026

&

WMP Nos.31602 & 31603 of 2026

Ms Athani Primary Agricultural Cooperative
Credit Society Limited K 392
Represented by its Secretary Mr. T. Madhappan,
No.266/1, Athani Primary Co-operative Society,
Kamarajar Salai, Athani,
Erode District Tamilnadu 638 502 GSTIN
33AACAA3570G2Z5

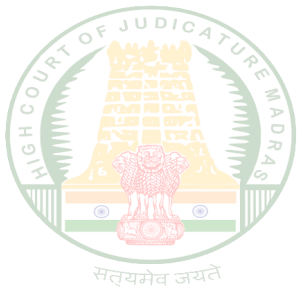
..Petitioner(s)

Vs

1. The Superintendent of GST
Office of the Superintendent of Goods and
services Tax and Central Excise,
Gobichettiypalayam Range,
21-B-17, First Floor, Modachur Road Opp.
HDFC Bank Gobichettipalayam,
TamilNadu-638 476
2. The Assistant Commissioner
Bhavani Jurisdiction,
Erode, Tamilnadu

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records of the 1st Respondent herein in its Impugned order in Original No 07/2023 -GST SUPDT in Din No 20231259XP0000613736 dated 20.12.2023, along with the 2nd Respondent Consequential order in Form GST DRC-07 bearing Reference No.ZD3304242579067 dated 30.04.2024 for the tax period July 2017- March 2020, and quash the same.



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For Petitioner(s):

Ms. R. Hemalatha

For Respondent(s):

Mr. Su. Srinivasan, Senior Standing Counsel
Mr. J. Hari Krishnan, Junior Standing Counsel

ORDER

Order dated 20.12.2023 rejecting the input tax credit (ITC) claim of the petitioner on the ground of belated filing of returns under Section 16(4) of applicable GST enactments is challenged in this writ petition.

2. Adverting to the impugned order, learned counsel for the petitioner points out that returns were filed within the extended period specified in subsection (5) of Section 16 of applicable GST enactments.

3. Mr.Su.Srinivasan, learned senior standing counsel, accepts notice for respondents and submits that Section 16(5) was not in force when the impugned order was issued.

4. Section 16(5) applies with retrospective effect. The dates of filing of returns and paying taxes are captured in the impugned order. These dates are within the extended time limit under Section 16(5). Therefore, the impugned order is set aside.



5. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

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13-08-2026

Index: Yes/No

Speaking/Non-speaking order

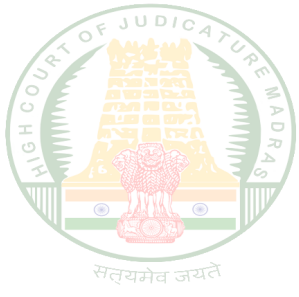
Neutral Citation: Yes/No

KAL

To

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Erode, Tamilnadu



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Case Citation: (2026) taxcode.in 1381 HC

WP No. 28830 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

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&
WMP Nos.31602 & 31603 of 2026**

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