CNR : KLHC010667102026

2026:KER:68388

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 8TH DAY OF SEPTEMBER 2026 / 17TH BHADRA, 1948

WP(C) NO. 30438 OF 2026

PETITIONER/S:

M/S MUNNA ASSOCIATES,
8/336, VAIKKATHUPARAMBIL , MUHAMMA P.O.,
CHERTHALA, ALAPPUZHA, KERALA – REPRESENTED BY ITS PARTNER (PRASAD S., MANAGING PARTNER), PIN - 688525

BY ADVS.
SHRI.REGHUNATHAN V.G.
SHRI.MUHAMMAD ASHRAF APPATTILLATH
SHRI.HARINDRANATH K.R.

RESPONDENT/S:

1 **STATE TAX OFFICER,**
TAXPAYER SERVICES CIRCLE, ALAPPUZHA NORTH, STATE GOODS AND SERVICES TAX DEPARTMENT, 4TH FLOOR, MINI CIVIL STATION, ALAPPUZHA –, PIN - 688013

2 **STATE TAX OFFICER, (ARREAR RECOVERY),**
STATE GOODS AND SERVICES TAX DEPARTMENT,OFFICE OF THE JOINT COMMISSIONER,STATE GST, BSNL BHAVAN,HEAD POST OFFICE ROAD, ALAPPUZHA-, PIN - 688001

3 **THE COMMISSIONER OF STATE TAX,**
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM –, PIN - 695002

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4 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM –, PIN - 695001

OTHER PRESENT:

SMT.SINDHU SANTHALINGAM, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08.09.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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JUDGMENT

The petitioner, is a registered taxpayer under the provisions of the CGST/KSGST Act 2017. The grievance of the petitioner is against Ext.P3 Order-in-Orginal passed under Section 73 of the CGST Act, by which the Input Tax Credit claimed by the petitioner was declined on the reason that, the petitioner had submitted the monthly returns pertaining to the period from June 2018 to March 2019, after the period contemplated under Section 16(4) of the Act.

2. Apart from the above, another discrepancy noted was that, the petitioner failed to pay the interest for the belated filing of the returns. The challenge is raised mainly on the ground that the petitioner is entitled to claim Input Tax Credit in view of Section 16(5) of the CGST Act, which provided that, if the returns are furnished on or before 30.11.2021, the taxpayer would be eligible for Input Tax Credit. In this case, it is discernible from Ext.P3 order itself that, the returns for the months from June 2018 to March 2019 were submitted on

22.11.2019 and 25.11.2019. Thus, it is evident that, all the returns were submitted before the cut-off date contemplated under Section 16(5) of the Act. Therefore, the petitioner is entitled to Input Tax Credit in the light of the above. As regards the non-payment of interest for the delayed submission of the returns, the petitioner concedes, that it will pay the said amount.

In such circumstances, this writ petition is disposed of by quashing Exts.P3 and P5 to the extent that they declined Input Tax Credit on the ground that, the returns were not filed within the cut-off date contemplated under Section 16(4) of the Act, with a direction to the Assessing Authority to reconsider the matter and grant the benefit of Input Tax Credit to the petitioner in terms of Section 16(5), if the petitioner is otherwise eligible.

Sd/-

ZIYAD RAHMAN A.A.

JUDGE

rpk

APPENDIX OF WP(C) NO. 30438 OF 2026

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF THE SHOW CAUSE NOTICE BEARING NO. SCN/10/2018-19 DATED 4-12-2023**
Exhibit P2	**A TRUE COPY OF THE SUMMARY OF THE SHOW CAUSE NOTICE BEARING REFERENCE NO. ZD3212230030947 DATED 5-12-2023**
Exhibit P3	**A TRUE COPY OF THE ORDER NO.12/2018-19/TPS ALAPPUZHA NORTH DATED 20.03.2024**
Exhibit P4	**A TRUE COPY OF THE SUMMARY OF THE ORDER IN FORM DRC-07, BEARING REFERENCE NO. ZD32032401675M, DATED 20-03-2023**
Exhibit P5	**A TRUE COPY OF THE ARREAR RECOVERY NOTICE BEARING NO. 32ABAFM2776Q1ZV/2018-04-01 TO 2019-03-31, DATED 27.07.2026**