

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

WEDNESDAY, THE 31ST DAY OF JULY 2024 / 9TH SRAVANA, 1946

WP (C) NO. 27246 OF 2024

PETITIONER/S:

ANOOP PUNNAPUZHA MATHEW,
AGED 39 YEARS
9/396, PUNNAPUZHA HOUSE, KILLIMANGALAM POST, THRISSUR,
PIN - 680591

BY ADVS.
K. KRISHNA
ACHYUTH MENON

RESPONDENT/S:

- 1 STATE TAX OFFICER,
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX PAYER
SERVICES CIRCLE, WADAKKANCHERY, THRISSUR, PIN - 680591
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GOOD AND SERVICE TAX POLICY WING, NORTH BLOCK, NEW
DELHI, REPRESENTED BY PRINCIPAL COMMISSIONER (GOOD AND
SERVICE TAX), PIN - 110001
- 3 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF
FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI,
PIN - 110001

OTHER PRESENT:

SRI. V GIRISHKUMAR (SC - CUSTOMS)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31.07.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

The petitioner is aggrieved by the fact that input tax credit has been denied to him on the ground that there was delay in filing the return in Form GSTR 3B.

2. The learned counsel appearing for the petitioner submits that the issue raised in the writ petition is covered by a declaration of law as contained in ***M. Trade Links v. Union of India; 2024 KLT OnLine 1624*** upholding the constitutional validity of Section 16 (4) of the CGST / SGST Act, however, directing that all returns filed in GSTR 3B upto 30th November of the relevant year would be valid for the purposes of claiming input tax credit.

3. Heard the learned counsel for the petitioner, learned Government Pleader for 1st respondent, the learned Standing Counsel appearing for 2nd respondent and Sri. T.C. Krishna, DSGI in charge for respondent No.3.

4. In the light of the above, this writ petition will stand disposed of directing the 1st respondent to consider the claim of the petitioner for input tax credit for the year 2018-19 in terms of the directions contained in the judgment of this court in ***M. Trade Links*** (supra) and further directing the said respondent to grant input tax credit to the petitioner if the claim of the petitioner is also covered by the directions issued by this court in ***M. Trade***

Links (supra). In order to enable reconsideration of the matter by the 1st respondent Ext.P1 will stand set aside to the extent that it denies input tax credit on account of delayed filing of GSTR 3B.

Sd/-
GOPINATH P.
JUDGE

AMG

APPENDIX OF WP (C) 27246/2024

PETITIONER EXHIBITS

Exhibit P1 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE
YEAR 2018-19 DTD. 03-11-2023

Exhibit P2 COPY OF JUDGMENT IBN WPC NO. 29705/23 OF THIS
HON'BLECOURT DTD. 04-06-2023