



2026:KER:34983

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 19TH DAY OF MAY 2026 / 29TH VAISAKHA, 1948

WP(C) NO. 16984 OF 2026

PETITIONER/S:

WE MATCH

32/1218, ADITYA NARAYANA TOWER, CIVIL LANE ROAD,
PALARIVATTOM, ERNAKULAM REPRESENTED BY ITS PARTNER
SRI. MUHAMMED NOUFAL.K RESIDING AT , PUTHUR,
KANNUR, PIN - 670692

BY ADVS.

SHRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)

RESPONDENT/S:

- 1 STATE TAX OFFICER TPS CIRCLE (PALARIVATTOM)
STATE GOODS & SERVICE TAX DEPARTMENT, SGST
COMPLEX,THEVARA, ERNAKULAM, PIN - 682030
- 2 STATE TAX OFFICER TPS CIRCLE (CHERTHALA)
STATE GOODS AND SERVICES TAX DEPARTMENT MINI CIVIL
STATION,CHERTHALA, PIN - 688524
- 3 THE DEPUTY COMMISSIONER OF STATE TAX (ARREAR
RECOVERY)
STATE GOODS AND SERVICES TAX DEPARTMENT SGST
COMPLEX,THEVARA, ERNAKULAM, KERALA, PIN - 682015
- 4 COMMISSIONER OF STATE TAXES
STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA,TRIVANDRUM, PIN - 695002



2026:KER:34983

5 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
 REPRESENTED BY ITS CHAIRMAN
 MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH
 BLOCK, NEW DELHI, PIN - 110001

BY ADV SHRI.M.ALFRED LIONEL WINSTON

OTHER PRESENT:

SHRI.ARUN AJAY SHANKAR, G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 19.05.2026, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



JUDGMENT

The petitioner, a registered taxpayer under the provisions of the CGST/KSGST Act has approached this Court being aggrieved by Ext.P2 order passed under Section 73(9) of the CGST Act. As per the said order the Input Tax Credit claimed by the petitioner pertaining to the assessment year 2018-2019 was declined on the reason that the petitioner failed to submit the monthly returns for the period from April 2018 - March 2019, within the statutory period contemplated under Section 16(4) of the Act.

2. The challenge is raised by the petitioner mainly placing reliance upon Section 16(5) of the Act, which was introduced subsequently, where it is contemplated that, in case the taxpayer is furnishing the returns on or before 30.11.2021, such taxpayer shall be entitled to get the Input Tax Credit. It is discernible from Ext.P1 show cause notice that, the petitioner had submitted the returns for the months of April 2018-March 2019 on 27.11.2019 and 28.11.2019. Thus, it is evident that



2026:KER:34983

the petitioner has submitted the returns before the cut off date contemplated under Section 16(5) of the Act and thus the petitioner is entitled to the benefits of the same. This is particularly because, Section 16(5) contemplates a non-obstante clause as regards Section 16(4), and hence if the taxpayer is submitting the return within the cut-off date contemplated under Section 16(5), the timeline fixed in Section 16(4) loses its significance. Therefore, the petitioner is entitled to the relief sought for.

Accordingly, this writ petition is disposed of, quashing Ext.P2 with a direction to the 1st respondent to reconsider the matter and grant the benefit of Section 16(5) of the Act to the petitioner, if the petitioner is otherwise entitled.

Sd/-

ZIYAD RAHMAN A.A.
JUDGE

rpk



2026:KER:34983

APPENDIX OF WP(C) NO. 16984 OF 2026

PETITIONER EXHIBITS

- Exhibit-P1 TRUE COPY OF THE SHOW CAUSE NOTICE BEARING REFERENCE NO: ZD321223000570A DATED 01..12..2023 AND NOTICE IN FORM GST DRC - 01 BEARING REFERENCE NO: ZD321223000570A ISSUED BY THE 1ST RESPONDENT .
- Exhibit-P2 TRUE COPY OF THE ASSESSMENT PROCEEDINGS DATED 04..04..2024 BEARING REFERENCE NUMBER: ORDER.NO. 32AABFW9157B1ZC / 2018-19 DATED 04.04 .2024 ISSUED BY THE 2ND RESPONDENT FOLLOWED BY ORDER U/S.73 BEARING REFERENCE NUMBER: ZD320424004880U DATED 04..04..2024 ALONG WITH SUMMARY DEMAND IN DRC 07 DATED 04..04..2024 ISSUED BY THE 1ST RESPONDENT
- Exhibit -P3 TRUE COPY OF THE ABOVE NOTIFICATION NUMBER 56/2023 -CENTRAL TAX, DATED 28..12..2023 ISSUED BY THE 5TH RESPONDENT
- Exhibit-P4 TRUE COPY OF THE RECOVERY NOTICE DATED 22..04..2026 BEARING NO:32AABFW9157B1ZC/C1A ISSUED BY THE 3RD RESPONDENT