



2024:KER:83057

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 7TH DAY OF NOVEMBER 2024 / 16TH KARTHIKA, 1946

WP(C) NO. 39273 OF 2024

PETITIONERS:

M/S. REINSTATE RENOVATION SOLUTIONS,
THIRD FLOOR, ROOM NO. 229 AND 230,
D D VYAPAR BHAVAN, K.P. VALLON ROAD, KADAVANTHRA,
ERNAKULAM, PIN - 682 017,
REPRESENTED BY ITS MANAGING PARTNER,
GEORGE C. KOOTTIYANI, AGED 58, S/O. THOMAS CHACKO.

BY ADV SANTHOSH P.ABRAHAM

RESPONDENTS:

- 1 THE ASSISTANT STATE TAX OFFICER,
KERALA STATE GOODS & SERVICES TAX DEPARTMENT,
TAX PAYER SERVICE DIVISION, ERNAKULAM SOUTH,
PERUMANOOR P.O., THEVARA, ERNAKULAM,
PIN - 682 015.
- 2 THE COMMISSIONER OF STATE TAX,
KERALA STATE GOODS & SERVICES TAX DEPARTMENT,
TAX TOWER, KARAMANA, THIRUVANANTHAPURAM,
PIN - 695 002.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI,
REPRESENTED BY THE PRINCIPAL COMMISSIONER (GST),
PIN - 110 001.
- 4 STATE OF KERALA,
REPRESENTED BY THE SECRETARY OF GOVERNMENT,
TAXES DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.

BY ADVS.

V GIRISH KUMAR (SC) (FOR R3)
JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
07.11.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

Petitioner has approached this Court, being aggrieved by the fact that petitioner has been denied the benefit of input tax credit on account of the provisions contained in sub-section (4) of Section 16 of the CGST/SGST Acts, for the financial year 2019-2020, through Ext.P1 order dated 22.08.2024.

2. Learned counsel appearing for the petitioner would submit that, with the notification of Sub-Section (5) of Section 16 of the CGST/SGST Acts, the petitioner would now be entitled to the benefit of input tax credit which has been denied to the petitioner through Ext.P1 order.

3. Heard the learned Government Pleader appearing for respondent Nos.1, 2, and 4 and the learned Standing Counsel appearing for respondent No.3 also.

4. Having heard the learned counsel appearing for the petitioner, the learned Government Pleader appearing for respondent Nos.1, 2, and 4 and the learned Standing Counsel appearing for respondent No.3 and having regard to the assertion of the learned counsel appearing for the petitioner that on account of notification of Sub-Section (5) of Section 16 of the CGST/SGST Acts, the petitioner will be entitled to input tax



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credit, which has been denied to the petitioner by Ext.P1 order, the writ petition will stand disposed of, setting aside Ext.P1 to the extent that it denied input tax credit to the petitioner on account of the provisions of Sub Section (4) of Section 16 of the CGST/SGST Acts and directing the competent authority to pass fresh orders, after taking note of the provisions contained in Section 16(5) of the CGST/SGST Acts and after affording an opportunity of hearing to the petitioner, within a period of three months from the date of receipt of a certified copy of this judgment. It will be open to the petitioner to file an appeal against any other issue in Ext.P1 before the First Appellate Authority.

Writ petition is disposed of as above.

**Sd/-
GOPINATH P.
JUDGE**

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APPENDIX OF WP(C) 39273/2024

PETITIONER'S EXHIBITS

Exhibit P1

**TRUE COPY OF THE ORDER
NO.ZD320824025950I DATED 22-08-2024**

