



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 2ND DAY OF JUNE 2026 / 12TH JYAISHTA, 1948

WP(C) NO. 7974 OF 2026

PETITIONER:

**M/S. CORE CONSTRUCTIONS,
MANCHERIL PLAZA, NEAR S.B. COLLEGE,
CHANGANACHERRY, KOTTAYAM DISTRICT REPRESENTED
BY ITS MANAGING PARTNER, BIJU JOSEPH, PIN -
686101**

**BY ADVS.
SHRI.S.ANIL KUMAR (TRIVANDRUM)
SHRI.SABU C.J
SHRI.RAHUL A.
SHRI.ANANTHA JITH S.**

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
TAX PAYER SERVICES CIRCLE, KOTTAYAM EAST,
HOLDING ADDITIONAL CHARGE OF TAX PAYER SERVICES
CIRCLE, CHANGANACHERRY, PIN - 686101**
- 2 THE DEPUTY COMMISSIONER (ARREAR RECOVERY)
STATE GST DEPARTMENT, 2ND FLOOR, COLLECTORATE,
KOTTAYAM, PIN - 686002**

ARUN AJAY SHANKAR-GP

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 02.06.2026, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:**



J U D G M E N T

(Dated this the 02nd day of June, 2026)

The petitioner is a registered tax payer under the provisions of the CGST/KSGST Act. The challenge in this writ petition is against Ext.P6 order passed under Section 73 of the CGST/SGST Act, 2017 by which, the input tax credit claimed by the petitioner was rejected pertaining to the months of November 2018, December 2018 and January 2019 to March 2019. The denial of the input tax credit was on the ground that the petitioner failed to submit the returns within the statutory period contemplated under Section 16(4) of the CGST Act.

2. The contention of the petitioner, while raising the challenge against Ext.P6 is that, in the light of Section 16(5) of the CGST Act, the petitioner is entitled to get the input tax credit as the said provision specifically provides that, in case the tax payer is submitting the returns within the cut off date contemplated therein, namely, 30.11.2021, such tax payer would be eligible to get the input tax credit.

3. In this case it is evident from Ext.P6 order of assessment itself that, the petitioner had submitted the returns for the relevant months on 15.11.2019, 19.10.2020



and 01.09.2021. Thus it is clear that the petitioner had submitted the returns within the cut off date contemplated under Section 16(5) of the CGST Act and thus, is entitled to the benefit of input tax credit for the relevant period.

In such circumstances, the matter requires re-consideration. Accordingly, this writ petition is disposed of quashing Ext.P6, with a direction to the 1st respondent to reconsider the matter and grant the benefit of input tax credit under Section 16(5) of the CGST Act, if the petitioner is otherwise entitled to.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

AKH



APPENDIX OF WP(C) NO. 7974 OF 2026

PETITIONER EXHIBITS

- Exhibit P1** COPY OF NOTIFICATION NO. 52/2020 - CENTRAL TAX DATED 24-06-2020 ISSUED BY THE 2ND RESPONDENT
- Exhibit P2** COPY OF NOTIFICATION NO. 19/2021-CENTRAL TAX DATED 01-06-2021 ISSUED BY THE 2ND RESPONDENT
- Exhibit P3** COPY OF NOTIFICATION NO. 33/2021-CENTRAL TAX DATED 29-08-2021 ISSUED BY THE 2ND RESPONDENT
- Exhibit P4** A COPY OF THE RETURN DATED 15-11-2019 FILED BY THE PETITIONER FOR THE MONTH OF NOVEMBER, 2018
- Exhibit P4(a)** A COPY OF THE RETURN DATED 19-10-2020 FILED BY THE PETITIONER FOR THE MONTH OF DECEMBER, 2018
- Exhibit P4(b)** A COPY OF THE RETURN DATED 19-10-2020 FILED BY THE PETITIONER FOR THE MONTH OF JANUARY, 2019
- Exhibit P4(c)** A COPY OF THE RETURN DATED 19-10-2020 FILED BY THE PETITIONER FOR THE MONTH OF FEBRUARY, 2019
- Exhibit P4(d)** A COPY OF THE RETURN DATED 01-09-2021 FILED BY THE PETITIONER FOR THE MONTH OF MARCH, 2019
- Exhibit P5** A COPY OF THE NOTICE DATED 16-02-2026 ISSUED BY THE 2ND RESPONDENT
- Exhibit P6** A COPY OF THE ORDER DATED 06-03-2024 ISSUED BY THE 1ST RESPONDENT U/S.730F THE CGST/SGST ACT TOGETHER WITH SUMMARY OF THE ORDER IN FORM GST DRC-07
- Exhibit P7** AN EXTRACT FROM THE FINANCE (NO.2) BILL, 2024 (BILL NO,55 OF 2024), AS INTRODUCED IN THE LOK SABHA