



2026:KER:47919

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 2ND DAY OF JULY 2026 / 11TH ASHADHA, 1948

WP(C) NO. 21324 OF 2026

PETITIONER:

EXCEL POLYMERS,
V/170-11, MARKET ROAD, NEAR PRIMARY HEALTH CENTRE,
PORKULAM, THRISSUR, REPRESENTED BY ITS MANAGING
PARTNER, SRI. PRATHAP KRISHNAN, AGED 65 YEARS,
SON OF KRISHNAN, RESIDING AT GEETHANJALI HOUSE,
SANKRAPURAM, KUNNAMKULAM, THRISSUR DISTRICT.,
PIN - 680503

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

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
COMMERCIAL TAX OFFICE, KUNNAMKULAM,
THRISSUR DISTRICT, PIN - 680503
- 2 THE DEPUTY COMMISSIONER (ARREAR RECOVERY)
OFFICE OF THE JOINT COMMISSIONER, TAX PAYER SERVICES,
STATE GST DEPARTMENT, POOTHOLE, THRISSUR, PIN - 680004
- 3 THE STATE TAX OFFICER
TAX PAYER SERVICES CIRCLE, STATE GST DEPARTMENT,
CHAVAKKAD, THRISSUR DISTRICT., PIN - 680506



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4 **GOODS AND SERVICES TAX NETWORK
REPRESENTED BY ITS CHAIRMAN, EAST WING,
4TH FLOOR, WORLD MARK- 1, AEROCITY,
NEW DELHI, PIN - 110037**

BY ADV

SHRI.SHAIJ RAJ.T.K., SR.G.P

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 02.07.2026, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:**



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JUDGMENT

The petitioner, a registered tax payer under the provisions of the CGST/KSGST Act has approached this Court being aggrieved by Ext.P7 assessment order pertaining to the year 2018-19. As per the the said order the input tax credit claimed by the petitioner pertaining to the month of November 2018 to March 2019 were declined on the reason that the petitioner failed to submit the returns within the cut off date contemplated under Section 16(4) of the CGST Act. The challenge is raised on the ground that, as per Section 16(5) of the CGST Act, the petitioner is entitled to get the input tax credit, as the said provision contemplates that, in case the returns are submitted on or before 30.11.2021, the tax payer would be entitled to claim the input tax credit. It is discernible from Ext.P7 order itself that, the returns for the months from November 2018 to March 2019 were submitted on 29.10.2019, 18.11.2019, 25.11.2019, 27.12.2019 and 04.01.2020. Thus, it is evident that all



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the said returns were submitted within the cut off date contemplated under Section 16(5) of the CGST Act and thus, the petitioner is entitled to the relief.

Accordingly, this writ petition is disposed of quashing Ext.P7 to the extent it declines the input tax credit for the months referred to above with a direction to the 1st respondent to reconsider the matter and to grant the benefit of input tax credit in the light of Section 16(5) of the CGST Act, if the petitioner is otherwise eligible.

**Sd/ -
ZIYAD RAHMAN A.A.
JUDGE**

SCS



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APPENDIX OF WP(C) NO. 21324 OF 2026

PETITIONER EXHIBITS

- Exhibit P1** A COPY OF NOTIFICATION NO. 52/2020 -
CENTRAL TAX DATED 24-06-2020 ISSUED BY
THE GOVERNMENT OF INDIA
- Exhibit P2** A COPY OF NOTIFICATION NO. 19/2021-
CENTRAL TAX DATED 01-06-2021 ISSUED BY
THE GOVERNMENT OF INDIA
- Exhibit P3** A COPY OF NOTIFICATION NO. 33/2021-
CENTRAL TAX DATED 29-08-2021 ISSUED BY
THE GOVERNMENT OF INDIA
- Exhibit P4** A COPY OF THE ORDER DATED 07-12-2021
ISSUED BY THE 1ST RESPONDENT
- Exhibit P5** A COPY OF THE NOTICE DATED 06-05-2026
ISSUED BY THE 2ND RESPONDENT
- Exhibit P6** A COPY OF THE SHOW CAUSE NOTICE DATED
13-10-2022 ISSUED BY THE 3RD
RESPONDENT
- Exhibit P7** A COPY OF THE ORDER DATED 14-03-2024
ISSUED BY THE 3RD RESPONDENT
- Exhibit P8** A COPY OF RELEVANT EXTRACT FROM THE
FINANCE (NO. 2) ACT, 2024 (NO. 15 OF
2024), AS INTRODUCED IN THE LOK SABHA
- Exhibit P9** A COPY OF THE JUDGMENT IN RAMANATTU
MOTORCORP VS. STATE OF KERALA [2025(2)
KLT 175]