

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 3123 of 2024

M/s M. India Enterprises, a proprietary concern through its proprietor Om Swaroop, Aged about 44 years, Son of Sri K.P. Choudhary, Resident of Chanakyapuri, P.O. Chira Chas, P.S. Chas, District Bokaro-827 013. **Petitioner(s)**

Versus

1. Principal Commissioner, Central Goods and Service Tax & Central Excise, having its office at Central Revenue Building, Main Toad, P.O. Chutia, P.S. Doranda, District Ranchi.

2. Assistant Commissioner, Central Goods and Service Tax & Central Excise, Division-1, Bokaro, having his Office at Sector-IV, P.O. & P.S. B.S. City, District Bokaro-827 004.

3. Superintendent, Central Goods and Service Tax & Central Excise, Range-III, Bokaro, having his Office at Sector-IV, P.O. & P.S. B.S. City, District Bokaro-827 004. **Respondent(s)**

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK ROSHAN**

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| For the Petitioner | : Mr. Deepak Kr. Sinha, Advocate |
| For the Respondent-CGST | : Mr. P. A. S Pati, Advocate |
| | Mr. Anurag Vijay, Advocate |
| | Mr. Srijan, Advocate |

05/Dated: 09.04.2025

M. S. Ramachandra Rao, C.J. (Oral)

1. Heard both sides.
2. In view of clause (5) of Section 16 inserted by the Finance (No.2) Act, 2024 with effect from 01.07.2017 and the circular dated 15.10.2024 issued by the GST Policy Wing of the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, the orders (Annexure-2 and Annexure-4 to the writ petition) passed by the respondents are both set-aside and the respondents are directed to allow the petitioner to take input tax credits in respect of the delayed return filed by the

petitioner for the period June, 2018 to March, 2019.

3. W.P.(T) No. 3123 of 2024 stands disposed of.
4. Pending I.A, if any, also stands disposed of.

(M. S. Ramachandra Rao, C.J.)

(Deepak Roshan, J.)

Amit/Kunal