



2024:KER:85384

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 15<sup>TH</sup> DAY OF NOVEMBER 2024 / 24TH KARTHIKA, 1946

WP(C) NO. 40443 OF 2024

PETITIONER:

M/S. LLOYD INSULATIONS INDIA LIMITED,  
1ST FLOOR, CC33/1691, B2 PALAKKAL BUILDING,  
VIVEKANANDA ROAD, NH BY PASS PUTHIYA ROAD, VENNALA  
P.O, ERNAKULAM, KERALA REPRESENTED BY ITS SENIOR  
MANAGER (ACCOUNTS) SRI. R.RAMAKRISHAN, PIN - 682028.

BY ADVS.  
ADITYA UNNIKRISHNAN  
NIVEDITA A.KAMATH  
BINISHA BABY  
SARITHA K.S.  
ANIL D. NAIR (SR.)

RESPONDENT:

THE STATE TAX OFFICER,  
TPS, PALARIVATTOM, 4TH FLOOR, THEVARA AT ERNAKULAM,  
STATE GOODS AND SERVICES TAX DEPARTMENT, ERNAKULAM  
NORTH DIVISION, PERUMANNOR P.O, ERNAKULAM,  
PIN - 682015.

SMT JASMINE M M, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 15.11.2024, 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 2019-20, through Ext.P3 order dated 23.08.2024.

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.P3 order.

3. Heard the learned Government Pleader also.

4. Having heard the learned counsel appearing for the petitioner and the learned Government Pleader 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 credit, which has been denied to the petitioner by Ext.P3 order, the writ petition will stand disposed of, setting aside Ext.P3 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 .

Sd/-  
**GOPINATH P.**  
**JUDGE**

DK



**APPENDIX OF WP(C) 40443/2024**

**PETITIONER EXHIBITS**

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| <b>Exhibit P1</b>    | <b>TRUE COPY OF SHOW CAUSE NOTICE DATED<br/>12.05.2024</b>              |
| <b>Exhibit P2</b>    | <b>TRUE COPY OF REPLY DATED 21.5.2024</b>                               |
| <b>Exhibit P2(a)</b> | <b>TRUE COPY OF DRC 06 DATED 21.5.2024</b>                              |
| <b>Exhibit P2(b)</b> | <b>TRUE COPY OF GSTR 3B FOR THE MONTH OF<br/>MARCH 2020</b>             |
| <b>Exhibit P3</b>    | <b>TRUE COPY OF ORDER DATED 23.08.2024<br/>ISSUED BY THE RESPONDENT</b> |