



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

TUESDAY, THE 6TH DAY OF JANUARY 2026 / 16TH POUSHA, 1947

WP(C) NO. 48616 OF 2025

PETITIONER/S:

M/S SESAME TECHNOLOGIES PVT LTD
5TH FLOOR, V ZONE PARAYANCHERY, MAVOOR ROAD, KOZHIKODE
PRESENTLY HAVING ITS ADDRESS AT 7TH FLOOR, DOOR NO.
2/1149 A127 HILITE BUSINESS PARK, NH BYEPASS ROAD
OLAVANNA, KOZHIKODE. REPRESENTED BY ITS DIRECTOR -
VINOD P, PIN - 673017

BY ADVS.

SRI.R.JAIKRISHNA
KUM.NARAYANI HARIKRISHNAN
SRI.C.S.ARUN SHANKAR
SHRI.ANISH P.
SHRI.AKHIL SHAJI
SHRI.K.SURESH CHANDRAN

RESPONDENT/S:

- 1 DEPUTY STATE TAX OFFICER
STATE GST DEPARTMENT TAX PAYER SERVICE CIRCLE,
KUNNAMANGALAM, 1ST FLOOR GST COMPLEX JAWAHAR NAGAR
COLONY ERANHIPALAM, KOZHIKODE, PIN - 673006
- 2 ASSISTANT STATE TAX OFFICER
TAXPAYER SERVICE CIRCLE, FAROKE, STATE GST DEPARTMENT,
KOZHIKODE, PIN - 673006

OTHER PRESENT:

SRI. ARUN AJAY SHANKAR (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06.01.2026, 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.P1 order dated 10.06.2024.

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 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.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.

Sd/-

**GOPINATH P.
JUDGE**

SM/0601



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APPENDIX OF WP(C) NO. 48616 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DATED 13.08.2024
Exhibit P2	A TRUE COPY OF THE SUMMARY OF ORDER IN FORM GST DRC-07 ISSUED BY THE 1ST RESPONDENT DATED 13.08.2024
Exhibit P3	A TRUE COPY OF THE RELEVANT EXTRACT OF THE FINANCE ACT 2024
Exhibit P4	A TRUE COPY OF THE JUDGMENT ISSUED BY THIS HON'BLE COURT IN WP(C) 27738 OF 2024 DATED 23.10.2024
Exhibit P5	A TRUE COPY OF THE JUDGMENT ISSUED BY THIS HON'BLE COURT IN WP(C) 41324 OF 2024 DATED 21.11.2024

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.A. TO JUDGE