

**HIGH COURT OF TRIPURA
AGARTALA
W.P(C) 261/2024**

M/s Royal Brothers Indane Services and ors.	Versus	----Petitioner(s)
The Union of India and others		----Respondent(s)

For Petitioner (s)	:	Mr. S. Deb, Sr. Advocate Mr. R. Dasgupta, Advocate
For Respondent(s)	:	Mr. B. Majumder, Deputy SGI Mr. BN Majumder, Sr. Advocate Mr. Paramartha Datta, Advocate Mr. B. Pal, Advocate

**HON'BLE THE CHIEF JUSTICE MR. APARESH KUMAR SINGH
HON'BLE MR. JUSTICE ARINDAM LODH**
Order
24/04/2024

Reference is made to the order dated 16.04.2024, which reads as under:-

“Electronic credit ledger of the petitioner has been blocked vide impugned letter dated 12.02.2024 (Annexure-7) apparently for non-filing of returns over a period of one year from January, 2023 till 2024 as would be revealed from another communication at (Anexure-9) which is a notice to return defaulter under Section 46 for non-filing of returns i.e. GSTR-3B. Though learned senior counsel for the petitioner orally submits that the petitioner has been filing regular returns throughout this period but there is no categorical statement to that effect in the writ petition whether the petitioner has filed the GSTR-2A and 3B returns as per the provisions of the GST Act.

Learned counsel for the petitioner, therefore, seeks time to file categorical statements to that effect by way of an additional affidavit.

Meanwhile, Mr. Paramartha Datta, learned counsel for the CGST would seek instruction as to why the electronic credit ledger has been blocked and what recourse, if any, is the petitioner required to follow for revocation thereof and before which competent authority.

Additional affidavit be filed by 22.04.2024.
Matter be listed on 24.04.2024.”

A supplementary affidavit has been filed by the petitioner enclosing certain GST returns for the tax period 2020-21 till 2023-24 and also proof of payments made.

On the other hand, learned counsel for the Revenue, Mr. Paramartha Datta, has placed before this court a communication dated 23.04.2024 issued by the Superintendent, CGST, Agartala, on the subject matter, copy thereof has also been served upon the counsel for the petitioner. The text of the communication is extracted hereunder and is kept on record.

**"OFFICE OF THE COMMISSIONER
CENTRAL GOODS & SERVICES TAX COMMISSIONERATE
1st Floor, CGST Bhawan, Mantri Bari Road, Netaji Chowmuhani, Agartala-799001
Email: cexdivagt@gmail.com
GEXCOM/LGL/HC/GST/380/2024-LEGAL-O/o COMMR-CGST-AGARTALA**

Date: 23.04.2024

To
The Sr. Standing Counsel
CGST, Agartala

Subject: Writ Petition No.261/2024 filed by M/s Royal Brothers Indane Services-reg.
Sir,

Please refer to the above mentioned Writ Petition.

The unblocking of blocked ITC has been initiated and it is in progress in system (copy of screenshot attached). Technically it takes some time for completion of the action initiated.

The taxpayer has been issued with GSTR-3A notice by the GSTN (GST Network) for not filing GSTR-3B returns for the period Jan-24 and Feb-24 on 25.02.2024 and 25.03.2024 respectively. It may also be noted that the GSTR-3A notice has not been issued by any executive authority of CGST Agartala GSTR-3A issued to the taxpayer is system generated.

The Taxpayer, M/s Royal Brothers Indane Services has not paid the due tax of Rs 57,74,533/- [Rs.11,67,080/- (wrongly availed ITC) + Rs.46,07,453/- (short payment)] along with applicable interest @18% and penalty @100% which was confirmed through adjudication order vide O-I-O No: 10/GST/TR-I/AGT/2022-23 dated 30.12.2022 (copy enclosed).

Hence, in view of the above the Hon'ble High Court may be informed regarding unblocking of ITC and it may be pursued to the Court to direct the taxpayer to pay/deposit the outstanding dues in terms of O-I-O No. 10/GST/TR-I/AGT/2022-23 dated 30.12.2022

This is for information and necessary action please.

Yours faithfully

Sd/-

(Sarathi Bhusan Roy)
Superintendent(Law)"

Learned counsel for the Revenue submits that since the grievance of the petitioner has been redressed and steps have been taken for unblocking the electronic credit ledger, therefore, the instant writ petition may be disposed of as infructuous. However, the petitioner has a liability to pay tax, interest and penalty, as imposed by the order-in-original dated 20.12.2022, also referred to the instant communication.

Learned senior counsel for the petitioner submits that the petitioner has been regular in filing returns and payment of tax. He submits that his client would be advised to make payment of outstanding dues, if any, resulting out of an adjudication proceeding.

Having regard to the developments that have been taken note of here-in-above, the grievance of the petitioner seems to have been redressed.

Hence, the writ petition is disposed of.

(ARINDAM LODH),J

(APARESH KUMAR SINGH), CJ