

IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.2733 OF 2020

SAI BALAJI EXTRACTION AND ALLOYS PVT. LTD.
VERSUS
DIRECTORATE GENERAL OF GOODS AND SERVICE TAX INTELLIGENCE
AND OTHERS

Mr.P.B.Nambodri a/w Mr.D.A.Madke, Advocate for the petitioner.
Mr.P.P.Dawalkar, Advocate for respondent Nos. 1 to 4.
Mr.A.G.Talhar, ASGI for respondent No.5.

(CORAM : RAVINDRA V. GHUGE &
S.G. MEHARE, JJ)

DATE : AUGUST 25, 2021

PER COURT :

1. After we issued notice on 13/02/2020, respondent Nos.1 to 4 caused an appearance before us. On 05/03/2020, this Court granted an adjournment with a rider that the prayer for interim relief would be considered after the replies are filed. By an order dated 31/03/2021, we permitted the petitioner to amend the petition and while adding pleadings to the memo of the petition, we permitted additional prayer clause (I) to be added, which reads as under :-

"That the Hon'ble Court may be pleased to issue a writ of certiorari/ mandamus or writ in the nature of mandamus or any other appropriate writ/order/directions against the Respondent

for unblocking of their Electronic Credit Ledger since the period of one year as stipulated in sub-rule (3) of Rule 86A of the CGST Rules, 2017 have expired."

2. The petitioner is aggrieved that though its electronic credit ledger has been blocked since 17/01/2020, it continues to be blocked even beyond one year which is prohibited under Rule 86-A (3) of the C.G.S.T. Rules, 2017. The said ledger continues to be blocked even today.

3. The learned Advocate representing respondent Nos. 1 to 4 who have yet not entered an affidavit in reply, submits on instructions that the representation of the petitioner dated 15/02/2021 praying for unlocking of the ledger, would be decided expeditiously.

4. The learned Advocate for the petitioner submits that this petition can be disposed off in the light of the above by leaving the remedy of claiming damages from respondent Nos. 1 to 4 for the illegal blocking of the electronic credit ledger, beyond 1 year, available.

5. In view of the above, this petition is disposed off with a direction to respondent Nos. 2 and 4 to decide the pending representation of the petitioner dated 15/02/2021, on or before 15/09/2021 in the light of Rule 86-A(3) of the C.G.S.T. Rules, 2017. We leave it open to the petitioners to seek damages. We have not expressed any view on the merits of such claim.

(S.G. MEHARE, J.)

(RAVINDRA V. GHUGE, J.)