

Vidya Amin

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 1209 OF 2021

Total Oil India Pvt. Ltd.

.. Petitioner

vs.

The Union of India & Ors.

.. Respondents

Mr. Prakash Shah i/b. Patankar & Associates for the petitioner.

Mr. Pradeep Jetly, Senior Advocate a/w. Ms. Sangeeta Yadav for the respondents.

**CORAM :- DIPANKAR DATTA, CJ &
G. S. KULKARNI, J.**

Date :- July 12, 2021.

PC :

1. Heard Mr. Shah, learned counsel for the petitioner and Mr. Jetly, learned senior counsel for the respondents.

2. Mr. Shah, at the outset, would contend that the principal grievance of the petitioner was in regard to blocking of Credit in the electronic credit ledger of the petitioner by the respondents in February, 2020, by virtue of which the petitioner was unable to utilize input credits. Mr. Shah, however, would contend that in view of the subsequent developments, namely, a decision as taken by the respondents, as informed vide letter dated July 6, 2021 of the Deputy Commissioner, the challenge in the petition is rendered infructuous.

3. Mr.Jetley has placed on record, such decision of the respondents which is to the effect that the blocked credit being availed by the petitioner has been now unblocked. The relevant paragraph of the letter setting out the decision reads thus:

“In this regard, it is to inform you that based on the submissions made by M/s. Total Oil India Pvt. Ltd. vide letter dated 28.06.2021 and email dated 30.06.2021 to this Office, this office verified the submissions and submitted the report of verification to the Anti-Evasion, Mumbai East and requested them to unblock the blocked credit vide letter dated 30.05.2021. The Deputy Commissioner vide letter bearing F. No. CGST/ME/AE/ITC Blocking/1034/19-20 dated 05.07.2021 informed this office that the blocked credit of the assessee has been unblocked.”

4. In view of such decision of the respondents, the parties are ad-idem that the prayers in the petition have become infructuous.

5. The writ petition is accordingly disposed of as infructuous. No costs.

(G. S. KULKARNI, J.)

(CHIEF JUSTICE)