



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.19403 OF 2021

AND

W.M.P.NO.20690 OF 2021

A.Alphonse Arul Raj

...Petitioner

Vs

1. The Principal Commissioner of CGST & CE,
Head Quarters (Preventive Department),
Chennai South Commissionerate,
Valasaravakkam Division,
No.692, MHU Complex, 5th Floor,
Nandanam, Anna Salai,
CIT Nagar, Chennai - 600 035.
2. The Joint Commissioner of CGST,
Office of GST & Central Excise,
Chennai South Commissionerate,
Newry Towers,
No.2054, II Avenue,
12th Main Road, Anna Nagar,
Chennai - 600 040.
3. The Assistant Commissioner of CGST,
Office of GST & Central Excise,
Chennai South, Range - IV,
Porur Circle, Valasaravakkam Division,
Newry Towers,
No.2054, II Avenue,
12th Main Road, Anna Nagar,
Chennai - 600 040.



4. The Superintendent,
Office of the Superintendent of GST & Central Excise,
Chennai South, Range - IV,
Porur Circle, Valasaravakkam Division,
Newry Towers,
No.2054, II Avenue,
12th Main Road, Anna Nagar,
Chennai - 600 040.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the first respondent to raise the unlawful blocking of Input Tax Credit (ITC) of Rs.4,35,980/- available in the Electronic Credit Ledger and Electronic Credit Ledger of the Petitioner.

For Petitioner : Mr.B.Sivaraman

For Respondents : Mr.J.Vasu
Junior Panel Counsel

ORDER

This Writ Petition is disposed without expressing any opinion on the merits of the case by directing the respondents to pass appropriate orders on the petition/representation of the petitioner dated 03.08.2021 requesting the respondents to unblock the Electronic Credit Ledger which stood blocked by the respondents. This exercise shall be carried out by the respondents within a period of thirty days from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-II)

// True Copy //

Sub Assistant Registrar

arb



To

1. The Principal Commissioner of CGST & CE,
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+1cc to Mr.B.Sivaraman, Advocate, S.R.No.58400

+1cc to Mr.J.Vasu, Junior Panel Counsel Customs, CE & GST,
Chennai, S.R.No.58783

W.P.No.19403 of 2021

and

W.M.P.No.20690 of 2021

PPA(CO)

RLP(16/11/2021)