IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.24188 OF 2021

(Through Video Conferencing)

M/s.Wipro Ltd,
Represented by Senior Manager (Indirect Taxation),
Authorized Signatory,
Mr.Raman Venkat
Sr.No.602/03, ELCOT SEZ,
Sholinganallur, Chennai - 600 119. ...Petitioner

Vs

1.The Commissioner of GST & Central Excise,
Chennai South Commissionerate,
No.692, MHU Complex,
8th Floor, Nandanam,
Anna Salai, Chennai - 35.

2.The Assistant Commissioner,
Office of the Assistant Commissioner of GST & CE,
Sholinganallur Division,
Chennai - South Commissionerate,
No.692, MHU Complex,
8th Floor, Nandanam,
Anna Salai, Chennai - 35. ....Respondents

Prayer : Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to unblock the credit of the petitioner (GSTIN - 33AAACW0387R2ZT) that stands blocked since 14th of September 2020, consequent to the completion of the statutory lock in period of 1 year considering the representations of the petitioner dated 11.06.2021 and 06.10.2021.

For Petitioner : Mr.S.Muthu Venkataraman

For Respondents : Mr.J.Vasu
Junior Panel Counsel

ORDER

Mr.J.Vasu, learned Junior Panel Counsel takes notice on behalf of the respondents.

2. It is the case of the petitioner that the petitioner's credit was attached by the respondents on 14.09.2020.

3. The learned counsel for the petitioner submits that the petitioner has sent two representations dated 09.06.2021 and 04.10.2021 to the respondents. But it has not effected any response from the respondents.

4. The learned counsel for the petitioner further submits that such attachment as self-limiting in terms of under Rule 86A of the Central Goods and Services Tax Rules, 2017.

5. The learned counsel for the petitioner submits that sub-rule (3) of Rule 86A really states that such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.

6. The learned counsel for the petitioner has relied on the two decisions of the Uttarkhand High Court in the case of M/s.Vimal Petrothin Private Limited Vs Commissioner, CGST and others, 2021 (7) TMI 127 and on the decision of the Gujarat High Court in the case of Nipun A Bhagat, Proprietor of Steel Kraft Industries Vs State of Gujarat, 2021 (1) TMI 794. The learned counsel for the petitioner has also relied on the decision of this Court rendered in the case of M/s. HEC India LLP Vs Commissioner of GST and Central Excise Audit – II & other, 2021 (9) TMI 1187.

7. Appearing on behalf of the respondents, learned Junior Panel Counsel submits that he would get instructions in the matter.

8. Heard the learned counsel for the petitioner and the learned Junior Panel Counsel for the respondents.

9. Considering the fact that the petitioner's representations dated 09.06.2021 and 04.10.2021 have not evoked any response from the respondents, this Writ Petition is disposed at the time of admission by directing the respondents to consider the representations of the petitioner and pass appropriate orders within a period of forty five days from the

date of receipt of a copy of this order in accordance with law and on merits. No costs.

Sd/-
Assistant Registrar(CS-VIII)

// True Copy //

Sub Assistant Registrar

arb

To

1.The Commissioner of GST & Central Excise,
Chennai South Commissionerate,
No.692, MHU Complex,
8th Floor, Nandanam,
Anna Salai, Chennai - 35.

2.The Assistant Commissioner,
Office of the Assistant Commissioner of GST & CE,
Sholinganallur Division,
Chennai - South Commissionerate,
No.692, MHU Complex,
8th Floor, Nandanam,
Anna Salai, Chennai - 35.

+1cc to Mr.S.Muthuvenkataraman, Advocate SR.No.58740

+1cc to Mr.J.Vasu, Advocate SR.No.58782

W.P.No.24188 of 2021

CP(CO)
RVM(07/12/2021)