IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 14882 OF 2023

M/s. Shree Nityachandradarshan Bullion … Petitioner

Versus

Union of India, through the Secretary, Ministry of Law and Justice, Department of Legal Affairs & Ors. …Respondents

Mr. Brijesh Pathak for the petitioner.
Ms.. Jaimala Otswal a/w. Ms. Mamta Omle for the respondents.

CORAM: G. S. KULKARNI & JITENDRA JAIN, JJ.
DATED: 13 December, 2023

P.C.

1. We have heard learned counsel for the parties on the backdrop of our earlier orders.

2. On behalf of the respondent, a letter dated 12 December, 2023 of the Assistant Commissioner, CGST & C. Ex. Division-III, Mumbai South Commissionerate addressed to the petitioner has been tendered today, which is taken on record and marked 'X' for identification. The relevant part of the letter reads thus:

> "…… It is to be further informed that no recovery proceedings for the said amount have been initiated or attempted, rather the ineligible input tax credit has been blocked temporarily as per the provisions of Rule 86A to protect the interest of Government exchequer. Though your electronic credit ledger balance has gone into negative, the amount is temporarily blocked and has not been credited to the Government exchequer."

3. We accept the statement which is recorded in the said letter. We, accordingly, direct the Assistant Commissioner, CGST & C. Ex. Division-III, Mumbai South Commissionerate to make appropriate entries in the electronic credit ledger of the petitioner so as to indicate that what has been done is to block the credit available in the electronic credit ledger, as placed on record by the petitioner at Exhibit 'B' page no. 49.

4. In view of this stand taken by the respondents in the letter dated 12 December, 2023, further adjudication of the petition is not called for. The petition is disposed of. However, we keep open all contentions of the petitioner as also the department on any other issues of investigation and further action as may be contemplated by the authorities.

5. Necessary compliance of the above observations be made within a period of one week from today.

6. Needless to observe that in the event the petitioner is aggrieved by the action of blocking the electronic credit ledger of the petitioner, the petitioner is free to make representation to the designated officer of the department. All contentions in that regard are also expressly kept open.

7. Disposed of in the above terms. No costs.

(JITENDRA JAIN, J.) **(G. S. KULKARNI , J.)**