

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.9721 of 2021
and W.M.P. No.10322 of 2021

M/s.Krishna Impex
Represented by its Proprietor
No.58/842, Slimlin Square Bearing,
Chitaderipet, Chennai – 2.

... Petitioner

Vs.

1.The Commissioner of GST and Central Excise
Chennai North Commissionerate,
No.26/1, M.G.Road,
Nungambakkam, Chennai 34.

2.The Deputy Commissioner (Prevention)
Chennai, North GST Bhawan, 2nd Floor,
M.G.Road, Nungambakkam,
Chennai 34.

3.The Superintendent of GST and Central Excise
Headquarters Prevention Unit,
Office of Deputy Commissioner (Prevention)
Chennai, North GST Bhawan, 2nd Floor,
M.G.Road, Nungambakkam,
Chennai 34.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the respondents to permit the petitioner to debit a sum of Rs.11,16,041/- (Eleven Lakh Sixteen Thousand Forty One Rupees) from its electronic credit ledger as shown in the said ledger on 15.02.2020.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.Sai Srujan Tayi
Senior Panel Counsel

ORDER

The writ petition is filed praying for a Writ of Mandamus directing the respondents to permit the petitioner to debit a sum of Rs.11,16,041/- (Eleven Lakh Sixteen Thousand Forty One Rupees) from its electronic credit ledger as shown in the said ledger on 15.02.2020.

2. It is submitted by the learned counsel for the Respondents that the challenge relates to blocking of credit vide order dated 15.02.2020 from 01.10.2019 till the date of blocking in the petitioner's credit ledger. It is the further submission of the learned counsel for the Respondents that it was automatically unblocked on 04.05.2023 and thus nothing survives in the writ petition.

3. Recording the submission made by the learned counsel for the Respondents, the writ petition stands closed. No costs. Consequently, the connected miscellaneous petition is closed.

22.08.2023

Speaking (or) Non Speaking Order

Index:Yes/No

Neutral Citation: Yes/No

mka

MOHAMMED SHAFFIQ, J.

mka

To:

- 1.The Commissioner of GST and Central Excise
Chennai North Commissionerate,
No.26/1, M.G.Road,
Nungambakkam, Chennai 34.
- 2.The Deputy Commissioner (Prevention)
Chennai, North GST Bhawan, 2nd Floor,
M.G.Road, Nungambakkam,
Chennai 34.
- 3.The Superintendent of GST and Central Excise
Headquarters Prevention Unit,
Office of Deputy Commissioner (Prevention)
Chennai, North GST Bhawan, 2nd Floor,
M.G.Road, Nungambakkam,
Chennai 34.

W.P. No.9721 of 2021

22.08.2023