



WEB COPY



W.P.No.16972 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 07.06.2023

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.16972 of 2023
and WMP.Nos.16171 & 16172 of 2023

Tvl. Sri Shivsakthi Mercantile Pvt Ltd,
Represented by its Director,
Vinod Kothari (M/A 50 Years),
No.665/2, T.H.Road,
Tondiarpet,
Chennai 081.

... Petitioner

Vs

1.The Deputy Commissioner (ST),
Zone-II,
Chennai 03.

2.The Assistant Commissioner (ST),
Review and Appeal,
Zone-II,
Chennai 03.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for the records on
the file of the Respondent and to quash the impugned notice of intimation dated
25.04.2023 bearing GSTIN no: 33ABCCS1225K1ZL issued by the 2nd



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Respondent and further to direct the 2nd Respondent to unblock the ITC to a tune of Rs.5,07,35,028/- which is blocked illegal and arbitrary in nature.

For Petitioner : Mr.J.Ashish
For Respondents : Mr. TNC.Kaushik
Additional Government Pleader (Tax)

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader (Tax) accepts notice for the respondents. In view of the consent expressed by the learned counsel appearing on either side, this Writ petition is taken up for disposal, even at the stage of admission.

2. This writ petition has been filed challenging the impugned notice of intimation dated 25.04.2023 bearing GSTIN no: 33ABCCS1225K1ZL issued by the 2nd Respondent and to direct the 2nd Respondent to unblock the ITC to a tune of Rs.5,07,35,028/-.

3. However, subsequently it appears that the 2nd respondent had unblocked the said credit on 31.05.2023. In the said circumstances, this court is of the view that no order need to be passed in this petition.



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4. Hence, this Writ petition is dismissed as infructuous. No costs.

Connected Miscellaneous petitions are closed.

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07.06.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No

To

1.The Deputy Commissioner (ST),
Zone-II,
Chennai 03.

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M.DHANDAPANI, J.

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