



WEB COPY



W.P.No.16990 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.06.2023

CORAM :

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.16990 of 2023

and

W.M.P.No.16193 of 2023

Tvl.Stride Steels Pvt Ltd
Rep. By its authorized representative,
Mr.Nirmal Kumar,
A-7/E, Sipcot Industrial Complex,
Gummidipoondi,
Thiruvallur – 601 201

.. 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 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to quash the impugned notice of intimation dated 30.03.2023 bearing GSTIN No.33AAMCS0304G1ZS issued by 2nd respondent and further to direct the 2nd respondent to unblock the ITC to a tune of Rs.23,57,087/- which is blocked illegal and arbitrary in nature.

For Petitioner : Mr.J.Ashish

For Respondents : Ms.Amritha Poonkodi Dinakaran
Government Advocate



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ORDER

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This writ petition has been filed with the following prayer:-

"Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to quash the impugned notice of intimation dated 30.03.2023 bearing GSTIN No.33AAMCS0304G1ZS issued by 2nd respondent and further to direct the 2nd respondent to unblock the ITC to a tune of Rs.23,57,087/- which is blocked illegal and arbitrary in nature."

2. Learned counsel for the petitioner would submit that the petitioner Company is engaged in the business activities of manpower agency, contract work service and wholesaler of Ferrous Waste and scrap, and is following the guidelines in existence with the Goods and Services Tax Act and Rules.

3. Learned counsel for the petitioner further submitted that the respondent issued impugned notice by blocking the petitioner's ITC and the same was suspended in portal with effect from 21.07.2022 thereby the company's business transaction came to an end on 30.03.2023. He further submits that without assigning valid reason for blocking, the present impugned order is passed. It is his further say that they have made an objection on 27.04.2023,



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which the respondent authorities did not even consider. To buttress his submission, reference is made to a decision of Division Bench of this Court in W.A.No.2341 of 2021 dated 16.09.2021.

4. Ms.Amritha Poonkodi Dinakaran, learned Government Advocate, appearing for the respondent would submit that the petitioner's objection will be considered and appropriate orders will be passed in accordance with law.

5. In view of the submissions made by learned counsel on either side, this Court directs the respondent authorities to take a decision to the objection of the petitioner dated 27.04.2023 within a period of two weeks from the date of receipt of a copy of this order.

6. Writ petition stands disposed with the above directions.
No costs. Connected miscellaneous petition is closed.

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Index:Yes/No
Neutral Citation:Yes/No
ssm



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M.DHANDAPANI ,J.

ssm

To:

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

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