



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD

**25 WRIT PETITION NO. 9369 OF 2024**

MS OMSAIRAM STEELS AND ALLOYS PVT LTD THROUGH ITS HEAD  
ACCOUNTANT DAYACHAND DATTUSA SAVAJI

VERSUS

UNION OF INDIA THROUGH THE REVENUE SECRETARY AND  
OTHERS  
AND

**36 WRIT PETITION NO. 9448 OF 2024**

MS MATSYODARI STEEL AND ALLOY PRIVATE LIMITED  
THROUGH ITS HEAD ACCOUNTANT

VERSUS

UNION OF INDIA THROUGH THE REVENUE SECRETARY  
AND OTHERS  
AND

**46 WRIT PETITION NO. 9465 OF 2024**

MS RAJURI STEELS AND TMT BARS PVT LTD  
THROUGH ITS DIRECTOR

VERSUS

UNION OF INDIA THROUGH THE REVENUE SECRETARY  
AND OTHERS  
AND

**53 WRIT PETITION NO. 9483 OF 2024**

M/S GEETAI STEELS PVT LTD  
THROUGH ITS DIRECTOR LALA VISHAWAKARMA

VERSUS

UNION OF INDIA THROUGH THE REVENUE SECRETARY  
AND OTHERS

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Mr. Avinash Poddar a/w Mr. Pankaj P. Deshmukh, Advocates for the  
Petitioners

Mr. Ajay Talhar, the learned DSGI for Respondent Nos. 1 to 5 in  
WP/1369/2024 and WP/9483/2024

Mr. S. G. Dodya, Advocate for Respondent Nos.3 and 4 in WP/ 9448/24  
and 3 to 5 in WP/9465/2024

CORAM : RAVINDRA V. GHUGE &  
Y. G. KHOBRADE, JJ.  
DATE : 2nd September, 2024

**ORDER:**

1. In all these matters, we have considered the submissions of the learned Advocate for the Petitioners, the learned Standing counsel for the Union of India and the learned counsel appearing on behalf of the Directorate General of GST Intelligence.
2. We are informed that the Petitioners have preferred applications for hearing, after the blocking of the Input Tax Credit (ITC).
3. A plain reading of clause 13 of the Circular No. 04/2021 dated 24.05.2021, indicates that such applications could be treated as a representation from the tax payers against the blocking of ITC, which shall be disposed off by the authorized officer within a reasonable time of around 15 days. If the authorized officer, after considering the representation, is satisfied that the conditions stipulated under Rule 86A no longer exist or are found to be contrary to the belief that led to the blocking, that he may unblock the credits as per Rule 86A(2) in the manner specified in the SOP, under intimation to the concerned registered person and the jurisdictional proper officer.

4. Since we are informed that an online hearing is scheduled on 4th September, 2024 at 11.30 a.m., all the contentions of the parties are kept open to be considered by the said authority. We expect the said authority to pass an order by 1.00 p.m. on 9th September, 2024 and upload the order on its Website or serve the order on the Petitioners by E-mail. If the Petitioners' grievance is not redressed, they are at liberty to challenge the composite order passed by the authority, which would include the impugned order as well, before the appropriate forum.

5. We request the concerned authority to pass an order by 1.00 pm on 9th September, 2024, keeping in view that the entire business of the Petitioners is likely to come to a standstill, if the monthly returns-GSTR-1 are not filed/uploaded, on or before 10th September, 2024.

6. In view of the above, **these Writ Petitions are disposed off.**

( Y. G. KHOBRAGADE, J. )

( RAVINDRA V. GHUGE, J. )

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