



Pradnya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 206 OF 2024

M/s Shree Nityachandradarshan Bullion ...Petitioner

Versus

Union of India and ors. ...Respondents

Mr Brijesh Pathak, for the Petitioner.

Ms Jaymala Ostwal, a/w **Ms Mamta Omle**, for the Respondent.

CORAM **M.S. Sonak &**
Jitendra Jain, JJ.
DATED: **18 November 2024**

PC:-

1. Heard learned counsel for the parties.
2. Mr Pathak, learned counsel for the Petitioner submits that the blocking of the Petitioner's electronic credit ledger was effected on 5 October 2023. He submits that under Rule 86A(3) of the Central Goods and Services Tax Rules, 2017 ("CGST Rules, 2017"), such blocking/restriction, shall cease to have effect after the period of one year from the date of imposing such restriction. Accordingly, he submits that suitable directions be issued for removing the restriction and reversing the entries.

3. Learned counsel for the Respondent does not accept Mr Pathak's contentions.

4. Since it is the Petitioner's case that the restrictions have ceased to have effect after 5 October 2024, we grant the Petitioner liberty to apply to the Respondents for considering this case and reversing the entries. Mr Pathak states that such application would be made within a week from today. If such application is made, the concerned authority i.e. the second Respondent, should dispose of this application in accordance with law and on its own merits within fifteen days from the receipt thereof.

5. The concerned authority i.e. the second Respondent should not refuse to dispose of such application only on the ground that the same is made manually. Mr Pathak states that the Petitioner will not insist upon any hearing but still, we direct that the application should be disposed of with reasons which should be communicated to the Petitioner within fifteen days of the receipt of the application.

6. All contentions are kept open since we have not examined the rival contentions, including, the contention based on Rule 86A(3) of the CGST Rules, 2017. This Petition is disposed of in the above terms. There shall be no order for costs.

7. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)