



W.P.No.3777 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3777 of 2022

Tvl.AL-Madhina Steel Traders,
Represented by its Proprietor Mr.P.Md.Yousuff,
No.25/3, SIDCO Industrial Estate,
Ambattur, Chennai – 600 098.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Also Commissioner of State Taxes,
Ezhilagam, Chepauk,
Chennai – 5.

2.The Superintendent/Senior Intelligence Officer (ECM),
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to release the ITC blocked in GSTIN:33ABNPY9008J1Z2 dated 30.03.2020, 07.08.2020, 28.09.2020 and 28.10.2020 a sum of Rs.20,34,899/- for the



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month of March 2020 to October 2020 in accordance with law after providing due opportunity to the petitioner in accordance with law.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Mr.V.Prasanth Kiran
Government Advocate
for R1
Mr.Rajnish Pathiyil
Senior Standing Counsel
for R2

ORDER

This writ petition has been filed for a direction to the respondents to release the ITC blocked in GSTIN:33ABNPY9008J1Z2 dated 30.03.2020, 07.08.2020, 28.09.2020 and 28.10.2020 a sum of Rs.20,34,899/- for the month of March 2020 to October 2020 in accordance with law after providing due opportunity to the petitioner in accordance with law.

2. It is noticed that the issue is already covered in favour of the petitioner's own case vide order dated 13.09.2023 in a batch of writ petitions in W.P.Nos.20767 of 2023 batch etc., wherein, it was held as under:-



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“7. Considering the fact that the petitioner proposes to file an appeal before the Appellate Authority, liberty is given to the petitioner to deposit 10% of the amount confirmed vide order dated 08.08.2023 through electronic cash register. The petitioner shall also file an appeal against the aforesaid order within a period time prescribed under Section 107 of the TNGST Act, 2017.

8. The credit amount of Rs.37,71,590/- that has been blocked shall be unblocked subject to the petitioner depositing 10% of the amount confirmed vide order dated 08.08.2023. It is made clear that if the petitioner fails to file an appeal within the statutory period prescribed under Section 107 of the TNGST Act, 2017, the respondent is at liberty to block the aforesaid credit amount that may be lying unutilized in the electronic credit ledger of the petitioner.”

3. In view of the above, the respondents are directed to unlock the Input Tax Credit. Accordingly, this writ petition stands allowed. No costs.

22.08.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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