



WEB COPY



W.P.No.7876 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.7876 of 2024

&

W.M.P.Nos.8841 & 8842 of 2024

M/s.P.A.R.K. Industries Pvt. Ltd.

No.2, Melma Road, Pudupattu Village,

Kancheepuram-603 303

Represented by its Senior Manager,

Mr.PADMACHARAN BEHERA

... Petitioner

-VS-

1.The Deputy Commissioner(ST),

Chengalpattu Zone,

No.26, Abirami Complex, Mahalakshmi Nagar,

Thimmavaram, Chengalpattu-603 101.

2. The Assistant Commissioner (ST),

Review, Appeal and Legacy Zone XII,

Kancheepuram.

3. The State Tax Officer,

Maduranthakam, Zone-XII

Chengalpattu, Tamil Nadu.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of

India, pleased to issue a Writ of Certiorarified Mandamus to call for the

records of the 3rd Respondent in reference No.:ZD330521000447Y dated



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06.05.2021 and quash the same, and consequently restrain Respondents from making any debit entry in the electronic credit ledger of the Petitioner and withdraw the letter issued dated 21.02.2224 with reference GSTIN:33AAFCP3952Q1ZX 2017-18 DSTO-3 by the 1st Respondent to the Petitioner's bank to suspend the operations.

For Petitioner : Mr.S.Venkatachalam
for Mr.Ramasamy Swarnavel

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (Taxes)

ORDER

An order blocking the input tax credit (ITC) of the petitioner is challenged in this writ petition.

2. The respondents issued an assessment order on 11.12.2020. After filing an appeal against such order, the appeal was withdrawn on 30.08.2023 on the misconception that the unblocking of the ITC redressed the petitioner's grievance. Since the assessment order is not under challenge in this writ petition, no relief can be granted when the challenge in the writ petition is limited to the order blocking the ITC. Therefore, by leaving it



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open to the petitioner to challenge the assessment order in accordance with

law, W.P.No.7876 of 2024 is closed. Consequently, connected

miscellaneous also closed. No costs.

26.03.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY J.

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