IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.24869 & 24874 of 2024
& W.M.P.Nos.27213, 27215, 27216, 27221, 27223 & 27224 of 2024

AJ Power Center,
Rep by its Proprietor,
Mr.V.Varadharajan,
No.1/160, Mount Poonamallee High Road,
Ayyapanthangal, Chennai 600 056.

... Petitioner in both petitions

Vs.

1.Assistant Commissioner (ST),
Review and Appeal, Poonamallee Zone,
Office of Deputy Commissioner (ST),
No.4-109, 4th Floor Integrated State Taxes Offices Buildings,
Trunk Road, Chennai Bangalore Highway,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

2.Assistant Commissioner (ST),
Poonamallee Assessment Circle,
No.4-109, 4th Floor Integrated State Taxes Offices Buildings,
Trunk Road, Chennai Bangalore Highway,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in GSTIN: 33AMFPV0455M1ZR dated 04.07.2024 in lieu of Tvl.Shri.Varahi Enterprises (GSTIN: 33HPUPK3122R1Z6) and Tvl.Shri.Pandi Muni Enterprises (GSTIN: 33ECUPG7105L1Z9) passed by the 1st respondent and quash the same and consequently direct the 1st respondent to forthwith withdraw the negative block of the GST electronic credit ledger of the petitioner.

For Petitioner
in both petitions : Mr.Suhrith Parthasarathy,
for Mr.A.B.Rajasekaran

For Respondent
in both petitions : Ms.K.Prashanth Kiran,
Government Advocate

<u>COMMON ORDER</u>

These writ petitions have been filed challenging the impugned order dated 04.07.2024 passed by the 1st respondent.

2. Mr.K.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in the present case, the impugned order came to be passed by the respondent on 04.07.2024 blocking the GST Electronic Credit Ledger of the petitioner. Thereafter, the petitioner filed their detailed reply/representation for unblocking the said Ledger by virtue of letter dated 18.07.2024. However, the same was not at all considered by the respondent till date. Hence, he requests this Court to pass appropriate orders directing the respondent to consider the reply filed by the petitioner.

4. Per contra, the learned Government Advocate appearing for the respondent would submit that the impugned order came to be passed by the respondent on 04.07.2024, against which, the reply/representation was filed by the petitioner by virtue of letter dated 18.07.2024 and same is yet to be considered by the respondent. Therefore, he requests this

Court to dismiss the present petition since the petitioner approached this Court in a pre-mature manner without providing sufficient time to the respondent to consider the said reply. Further, he would submit that the reply filed by the petitioner will be considered by the respondent within a period of 4 weeks.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

6. In the present case, the 1st respondent has passed the impugned order dated 04.07.2024 blocking the Credit Ledger of the petitioner and hence, a detailed reply was filed by the petitioner by virtue of letter dated 18.07.2024 requesting the respondent to unblock the said Ledger. Now, the petitioner requests this Court to direct the respondents to dispose of the petitioner's reply/representation dated 18.07.2024. When such being the case, it appears that the petitioner approached this Court in a pre-matured manner i.e., prior to the passing of any order by the respondent

in the said reply/representation. Therefore, this Court is not inclined to entertain the present petitions.

7. Accordingly, these writ petitions are dismissed. While dismissing these petitions, this Court directs the respondents to dispose of the reply/representation dated 18.07.2024 filed by the petitioner within a period of 4 weeks from the date of receipt of a copy of this order. No cost. Consequently, the connected miscellaneous petitions are also closed.

29.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

KRISHNAN RAMASAMY.J.,

nsa

To

1.Assistant Commissioner (ST), Review and Appeal, Poonamallee Zone,
Office of Deputy Commissioner (ST),
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