



WEB COPY



W.P.No.24868 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24868 of 2024
& W.M.P.Nos.27211, 27212 & 27214 of 2024

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

... Petitioner

Vs.

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

2.Assistant Commissioner (ST),
Poonamallee Assessment Circle,
No.4/109, 4th Floor Integrated State Taxes Office Building,
Trunk Road Chennai Bangalore Highway,
Varadharajapuram, Nazarathpettai 600 123

... Respondents



W.P.No.24868 of 2024

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.Ceylon Traders, (GSTIN: 33APSPR8956D1Z9) passed by the 1st respondent to forthwith withdraw the negative block of the GST Electronic Credit Ledger of the petitioner.

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

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has 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.



W.P.No.24868 of 2024

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 the same is yet to be considered by the respondent. Further, he would submit that the reply filed by the petitioner will be considered by the respondent as expeditiously as possible and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned



W.P.No.24868 of 2024

Government Advocate appearing for the respondents 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. However, the same was not at all considered by the respondent till date.

7. In view of the above, though this petition has been filed challenging the impugned order dated 04.07.2024, considering the submissions made by the petitioner, this Court directs the respondents to dispose of the reply/representation dated 18.07.2024 filed by the petitioner within a period of 2 weeks from the date of receipt of a copy of this order.

8. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.



W.P.No.24868 of 2024

02.09.2024

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,

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