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W.P.Nos.25671 & 25691 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.25671 & 25691 of 2024
& W.M.P.Nos.28040, 28041, 28042, 28072, 28073 & 28074 of 2024

W.P.No.25671 of 2024:

EL Tech Power Systems Private Limited,
Rep by its Director,
Mr.V.Varadharajan,
No.76, SIDCO Industrial Estate,
Thirumazhisai, Chennai 600 124.

... Petitioner

Vs.

1.The Assistant Commissioner (ST), Review and Appeal,
Office of Deputy Commissioner (ST), Avadi Zone,
Integrated Building for Commercial Taxes Department,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai 600 003.

2.Assistant Commissioner (ST),
Office of Assistant Commissioner (ST),
Thirumazhisai Assessment Circle,
No.4/109, Chennai Bangalore High Road,
Varadharajapuram, Nazarathpettai 600 123

... Respondents

Prayer:

1/8



W.P.Nos.25671 & 25691 of 2024

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: 33AAECE4424B1ZB dated 01.07.2024 passed by the 1st respondent, quash the same and further direct the 1st respondent to forthwith withdraw the negative block of the GST Electronic Credit Ledger of the petitioner.

W.P.No.25691 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

Prayer:



W.P.Nos.25671 & 25691 of 2024

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 19.06.2024 in lieu of Tvl.Kaali Agencies (GSTIN: 33ALXPM1634Q1ZD) passed by the 1st respondent, quash the same and further 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 : Mr.V.Prashanth Kiran,
Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 19.06.2024 and 01.07.2024 passed by the 1st respondent.

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



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3. The learned counsel for the petitioner would submit that in the present case, the impugned orders came to be passed by the 1st respondent on 19.06.2024 and 01.07.2024 blocking the GST Electronic Credit Ledger of the petitioners. Thereafter, the petitioner filed their detailed reply/representation for unblocking the said Ledger by virtue of letters dated 18.07.2024 and 30.07.2024 respectively. However, the same were not at all considered by the respondent till date. Hence, he requests this Court to pass appropriate orders directing the respondents 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 19.06.2024 and 01.07.2024, against which, the reply/representation was filed by the petitioner by virtue of letters dated 18.07.2024 and 30.07.2024 respectively and the same are yet to be considered by the respondents. Further, he would submit that the replies filed by the petitioner will be considered by the respondent as expeditiously as possible and requests this Court to pass appropriate



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orders.

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5. Heard the learned counsel for the petitioner and the learned 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 19.06.2024 and 01.07.2024 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 and 30.07.2024 respectively, requesting the respondent to unblock the said Ledger. However, the same were 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 19.06.2024 and 01.07.2024, considering the submissions made by the petitioner, this Court directs the respondents to dispose of the reply/representation dated 18.07.2024 and 30.07.2024 filed by the petitioner within a period of 2 weeks from the date of receipt of a copy of this order.



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8. With the above directions, these writ petitions are disposed of.

No cost. Consequently, the connected miscellaneous petitions are also closed.

02.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

- 1.The Assistant Commissioner (ST), Review and Appeal,
Office of Deputy Commissioner (ST), Avadi Zone,
Integrated Building for Commercial Taxes Department,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai 600 003.
- 2.Assistant Commissioner (ST),
Office of Assistant Commissioner (ST),
Thirumazhisai Assessment Circle,
No.4/109, Chennai Bangalore High Road,
Varadharajapuram, Nazarathpettai 600 123
- 3.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
- 4.Assistant Commissioner (ST),
Poonamallee Assessment Circle,

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KRISHNAN RAMASAMY.J.,

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