



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3806 OF 2025

Ramnaresh Kamalaprasad Vishwakarma
Proprietor of M/s. Galaxy Metal Recyclers ...Petitioner

Versus

The Union of India & Anr. ...Respondents

Mr. Nirmal Pagaria for the Petitioner.

Mr. Vijay H. Kantharia a/w Mr. S. D. Deshpande for the Respondents.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 30 June 2025

PC.:- (Per Jitendra Jain, J.)

1. This Petition challenges communication dated 24 January 2025, whereby the Petitioner's ITC amounting to Rs.34,62,323/- has been blocked.

2. Mr. Pagaria, learned counsel for the Petitioner submits that the procedure adopted for blocking the ITC has not been followed and, therefore, the impugned communication is required to be quashed and set aside.

3. Mr. Kantharia, learned counsel for the Respondents submits that the Petitioner, inspite of service of various summons has neither filed any reply nor appeared before the authorities and, therefore, this Court should not entertain this petition under Article 226 of the Constitution of India.

4. After having heard learned counsel for the Petitioner and the Respondents, there is no dispute that the Petitioner has been avoiding the compliance of the summons and the advisory issued by the

authorities. In our view, the Petitioner cannot invoke the equitable jurisdiction of this Court by not complying with the summons on one hand and thereafter raising a grievance that the Respondents have not complied with the procedure prescribed for blocking the ITC.

5. Therefore, we are not inclined to entertain the present petition. However, on the request made by the learned counsel for the Petitioner, one more final opportunity is given to the Petitioner to appear before the authorities on 7 July 2025 at 11:00 a.m. and comply with the requisition sought for by the Respondents. Petitioner would be free to raise all the contentions before the authorities and the authorities after hearing Petitioner would pass appropriate orders in accordance with law within a period of two weeks from 7 July 2025. We make it clear that we have not adjudicated on the action of blocking of credit by the authorities.

6. The Petition is disposed of in above terms. No costs.

(Jitendra Jain, J.)

(M. S. Sonak, J.)