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W.P.No.4497 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4497 of 2025
& W.M.P.No.5005 of 2025

M/s Sri Gayathri Metal
Rep by its Proprietor Mr.Harish Kumar,
No.68, Laxmi Garden, Athipalayam Road,
Near CRI Pumps, Coimbatore 641049, Tamil
Nadu

... Petitioner

Vs.

The Assistant Commissioner (ST)
Review, Appeal And Legacy, Office Of The Deputy
Commissioner (st), Zone Iii, Coimbatore.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records of the impugned intimation dated 10.01.2025 subsequent to negative blocking of credit pertaining to the petitioners supplier namely Tvl.Virsu Enterprises GSTIN 33FWEPR4531J1ZC from the files of the respondent herein, QUASH the same, and DIRECT the respondent herein to unblock the Electronic Credit Ledger of the petitioner herein



WEB COPY



W.P.No.4497 of 2025

For Petitioner : Ms.Aparna Nandhakumar
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned intimation dated 10.01.2025.

2. The learned counsel for the petitioner would submit that in this case, the main grievance of the petitioner is with regard to the negative blocking of ECL made by the respondent. After the blocking of ECL, the impugned intimation was issued by the respondent on 10.01.2025, whereby, it has been stated that a show cause notice will be issued and the assessment order will be passed based on the reply filed by the petitioner.

3. Further, she would submit that now, the petitioner is willing to address all their grievances by way of filing the reply. However, no show cause notice was issued till date. Therefore, though she had sought for larger relief in this petition, she had restricted her relief to the extent to



W.P.No.4497 of 2025

WEB COPY

request this Court to direct the respondents to issue the show cause notice, so as to enable the petitioner to file their reply.

4. In reply, the learned Government Advocate appearing for the respondent has confirmed the above submissions and requests this Court to pass any appropriate orders.

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 case on hand, the negative blocking of ECL was made by the respondent on the ground that there is a wrongful avilment of credit by the petitioner. The said aspect of negative blocking of ECL was already dealt with by this Court in W.P.No.29872 of 2024 vide order dated 28.11.2024, whereby, it has been held that the blocking of ITC can be made to the extent of wrongful avilment of credit.

7. Subsequent to the negative blocking of ECL, the impugned intimation was issued by the respondent on 10.01.2025, whereby it has



W.P.No.4497 of 2025

WEB COPY

been stated that a show cause notice will be issued and the assessment order will be passed based on the reply filed by the petitioner.

Accordingly, it was submitted by the petitioner that now, they are willing to file a detailed reply to the show cause notice to be issued by the respondent and hence, they had restricted their relief to the extent to request this Court to direct the respondents to issue the show cause notice

8. In view of the above, though this petition has been filed challenging the impugned intimation dated 10.01.2025, considering the submissions made by the petitioner, this Court is inclined to direct the respondent to issue a show cause notice to the petitioner, so as to enable the petitioner to address all their grievances by way of filing a reply. Accordingly, this Court passes the following order:

- i) The respondent is directed to issue show cause notice to the petitioner within a period of 2 weeks from the date of receipt of a copy of this order.
- ii) Upon receipt of the said show cause notice, the petitioner shall file their reply along with all the relevant documents within a period of 2 weeks therefrom.
- iii) On filing of such reply by the petitioner, the



WEB COPY



W.P.No.4497 of 2025

respondent shall consider the same and provide an opportunity of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9. With the above direction, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

10.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (ST)
Review, Appeal And Legacy,
Office Of The Deputy Commissioner (ST),
Zone III, Coimbatore.



WEB COPY



W.P.No.4497 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.4497 of 2025
and W.M.P.No.5005 of 2025

10.06.2025
(2/7)