



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.15526 of 2023

and

WMP.Nos.15052 & 15053 of 2025

M/s.Kamachi Steels Pvt Ltd.

Rep by its Director, Sri Sardarmal Kothari

No.664, T.H.Road, Tondiarpet, Chennai 600081

... Petitioner

Vs.

The Assistant Commissioner (ST)

Review and Appeal Zone -III, Integrated

Building for Commercial Taxes Department, No.32,

Elephant Gate Bridge Road, Chennai 600003

..Respondent

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India

for issuance of a writ of Certiorari to call for the records relating to the Notice



of Intimation-Blocking the Input Tax Credit in the Electronic Credit Ledger of the petitioner, issued under Rule 86 A (1) (a) and (c) of TNGST Rules, 2017 in GSTIN:33AAACK4450B1Z7 of the petitioner dated 02.05.2023 issued by the respondent and quash the same.

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. Learned counsel for the Petitioner submits that this Writ Petition has become infructuous in the light of the subsequent development of unblocking of the Input Tax credit.

3. Recording the submission and the endorsement made by the learned



counsel for the Petitioner, this Writ Petition stands dismissed as infructuous. No costs. Connected consequently connected miscellaneous petitions are closed.

03.12.2025

Neutral Citation: Yes/No

gv

To

The Assistant Commissioner (ST)
Review and Appeal Zone -III, Integrated
Building for Commercial Taxes Department, No.32,
Elephant Gate Bridge Road, Chennai 600003



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C.SARAVANAN.,J

gv



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