



WEB COPY



W.P.No.15520 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.15520 of 2025

and

W.M.P.Nos.17530 and 17531 of 2025

Tvl.U.E.Enterprises

rep. By its Proprietor Mr.Mujibur Rahman

No.115, Manickam Pillai Street, Chennai -50.

.Petitioner

Vs.

ASSISTANT COMMISSIONER (ST) (RAL)(FAC)

Ambattur Zone, No.1, PAPJM Building

Greams Road, Chennai – 6.

...Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the files of the respondent intimation notice in GSTIN : 33EJTPM0728K3ZQ dated 08.11.2024 and to quash the same as arbitrary.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (T)

Order

Heard Mr.D.Vijayakumar learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T) who takes



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notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 08.11.2024 and to quash the same.

3. The learned counsel appearing for the petitioner would submit that the petitioner is a dealer in m.s. Scraps; that they having got registered themselves as a taxpayer under the GST Act, has been regularly filing their monthly returns and remitting tax in accordance with law; that according to the petitioner, they used to take credit after remitting the tax for the purchase made within the state; that for the subject period, the petitioner, after remitting the tax, claimed ITC and adjusted the same for their output liability in accordance with law, however, the respondent sent an impugned intimation notice to the petitioner dated 08.11.2024 informing that the ITC claim for a sum of Rs.10,12,838/- was blocked. The learned counsel for the petitioner contended that the respondent has not served any notice before taking such drastic action of blocking the ITC by virtue of impugned notice 08.11.2024,



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hence, the same is highly arbitrary and liable to be set aside and prays for appropriate orders.

4. Per contra, the learned Government Advocate (T) for the respondent would submit that the respondent has already passed an assessment order dated 20.03.2025; that if at all, the petitioner has any grievance, he ought to seek redressal of their grievance before the Appellate Authority by way of Appeal and pending disposal of such Appeal, the petitioner may seek for interim stay of further proceedings and the Writ Petition challenging the impugned intimation dated 08.11.2024 is not maintainable.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. Admittedly, in the present case, what the petitioner has challenged is to the intimation dated 08.11.2024, whereby, the ITC for a sum of Rs.10,12,838/- was blocked. Though it is the grievance of the petitioner that before taking such drastic action of blocking the ITC, the petitioner could



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have been served with any prior notice, this Court, considering the submission made by the learned Government Advocate for the respondent that already assessment order has been passed on 20.03.2025, therefore, the petitioner has to seek their remedy before the Appellate Authority by way of filing Appeal, this Court is not inclined to entertain the Writ Petition.

7. Accordingly, the Writ Petition is dismissed. It is needless to say, the petitioner can very well agitate their issue by way of filing an Appeal challenging the assessment order by making a pre-deposit of 10% and seek stay of the further proceedings, pending disposal of such Appeal.

30.04.2025

sd

Index : yes/no

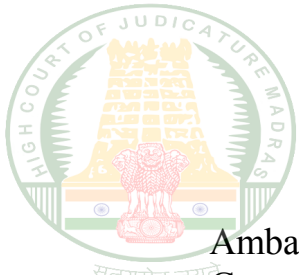
Neutral Citation : yes/no

To

To

ASSISTANT COMMISSIONER (ST) (RAL)(FAC)

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Krishnan Ramasamy,J.,

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