



WEB COPY



W.P.Nos.22041, 22044, 22048, 22056 & 22062 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.22041, 22044, 22048, 22056 & 22062 of 2025
& W.M.P.Nos.24773, 24775, 24780, 24792 & 24797 of 2025

Sri Bannariamman Enterprises,
Rep by Proprietor, Rangasamy Vijayakala,
No.66/3A, Near Ganesapuram,
Kuppepalayam Post, SS Kumal via
Coimbatore 641 107

... Petitioner in WP.No.22041 of 2025

Goodwill Traders,
Rep by its Partner, Rubeshkumar,
4/205B, Anthoniar Nagar,
Muthalipalayam Road,
Kattampatti Post, Ganeshapuram,
Coimbatore 641 107

... Petitioner in WP.No.22044 of 2025

Vs.

1.The Assistant Commissioner (ST),
Avinashi Assessment Circle,
Avinashi Srinivasapuram Veterinary Hospital
Compound, Covai Avinashi Road,
Avinashi 641 654.

2.The Commercial Tax Officer,
TNZ048, Admn. State,
Office of the Deputy Commissioner I (ST),
42, CT New Building, Tiruppur I,
Kumaran Road, Tiruppur 641 601



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3.The Joint Commissioner (ST),

Erode Division, Intelligence,

161, Ground Floor,

Commercial Taxes Annexe Building,

Meenakshi Sundaranar Salai, Erode 638 001

... Respondents in WP.Nos.22041 & 22044 of 2025

W.P.No.22048 of 2025:

Sun Traders,

Rep by its Proprietor,

Samuel Gershom Amirtham,

F24, Martin Daisy Residency,

Balaji Nagar Extn,

Coimbatore South (PO)

Ramanathapuram,

Coimbatore 641 045

... Petitioner

Vs.

1.The Assistant Commissioner (ST),

Palladam II Assessment Circle,

No.10, Pollachi Road, Palladam 641 664

2.The Commercial Tax Officer (ST),

TNZ059-Admn.State Office of the Deputy

Commissioner III (ST)

42, CT New Building,

Kumaran Road, Tiruppur 641 601

3.The Joint Commissioner (ST),

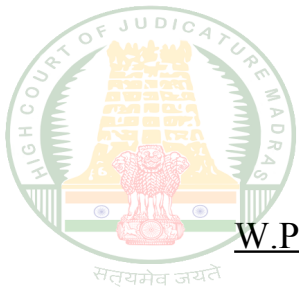
Erode Division, Intelligence,

161, Ground Floor, Commercial Taxes

Annexe Building, Meenakshi Sundaranar

Salai, Erode 638 001

... Respondents



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W.P.Nos.22056 & 22062 of 2025:

Lotus Steel,
Rep by Proprietor, Rambabu Kankani,
No.16/1, SN Layout, Edyarpalayam Post,
Kavundampalayam, Coimbatore 641 025.

... Petitioner in WP.No.22056 of 2025

Platinum Steel,
Rep by Proprietor, Rambabu Kankani,
No.16/1, SN Layout, Edyarpalayam Post,
Kavundampalayam, Coimbatore 641 025.

...Petitioner in WP.No.22062 of 2025

Vs.

1.The Assistant Commissioner (ST),
Velandipalayam Assessment Circle,
CT Annex Building, Dr.Balasundaram Salai,
Coimbatore 641 025.

2.The Assistant Commissioner (ST),
TNZ002, Admn.State Office of the Deputy
Commissioner (ST), Coimbatore Zone II, CT
Annex Building, Dr.Balasundaram Salai,
Coimbatore 641 018

3.The Joint Commissioner (ST),
Erode Division, Intelligence,
161, Ground Floor, Commercial Taxes
Annexe Building, Meenakshi Sundaranar
Salai,Erode 638 001

... Respondents

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

directing the Second Respondent to forthwith unblock the



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Petitioners Electronic Credit Ledger under Rule 86A of the Tamil Nadu Goods and Services Tax Rules, 2017/ Central Goods and Services Tax Rules, 2017 which was blocked by the 2nd Respondent vide Reference No.BL3305250000217 dated 07.05.2025 in respect of GSTIN No.33AEKPV8226R1ZK

directing the Second Respondent to forthwith unblock the Petitioners Electronic Credit Ledger under Rule 86A of the Tamil Nadu Goods and Services Tax Rules, 2017/ Central Goods and Services Tax Rules, 2017 which was blocked by the 2nd Respondent vide Reference No. BL3304250001110 dated 30.04.2025 in respect of GSTIN No.33AHZPA7969G1ZR

directing the Second Respondent to forthwith unblock the Petitioners Electronic Credit Ledger under Rule 86A of the Tamil Nadu Goods and Services Tax Rules, 2017/ Central Goods and Services Tax Rules, 2017 which was blocked by the 2nd Respondent vide Reference No.BL3305250000215 dated 07.05.2025 in respect of GSTIN No.33AAIFG1018NZI

directing the Second Respondent to forthwith unblock the Petitioners Electronic Credit Ledger, which was blocked under Rule 86A of the Tamil Nadu Goods and Services Tax Rules, 2017 / Central Goods and Services Tax Rules, 2017 by the Second Respondent vide Reference No. BL3305250000606 dated 21.05.2025, in respect of the Petitioners



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GSTIN No.33ARJPK0383Q1ZD

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directing the Second Respondent to forthwith unblock the Petitioners Electronic Credit Ledger under Rule 86A of the Tamil Nadu Goods and Services Tax Rules, 2017/ Central Goods and Services Tax Rules, 2017 which was blocked by the 2nd Respondent vide Reference No.BL3305250000599 dated 21.05.2025, in respect GSTIN No. 33AAYFP9264F1ZM

For Petitioner
in all petitions : Mr.K.Sankaranarayanan

For Respondent
in all petitions : Mr.C.Harsha Raj, SGP

COMMON ORDER

The learned counsel for the petitioner seeks leave of this Court to withdraw these petitions and with regard to the same, he had made an endorsement in the case bundles.

2. In view of the above, these writ petitions are dismissed as



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withdrawn. No cost. Consequently, the connected miscellaneous petition

is also closed.

20.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1.The Assistant Commissioner (ST),
Velandipalayam Assessment Circle,
CT Annex Building, Dr.Balasundaram Salai,
Coimbatore 641 025.

2.The Assistant Commissioner (ST),
TNZ002, Admn.State Office of the Deputy
Commissioner (ST), Coimbatore Zone II, CT
Annex Building, Dr.Balasundaram Salai,
Coimbatore 641 018

3.The Joint Commissioner (ST),
Erode Division, Intelligence,
161, Ground Floor, Commercial Taxes
Annexe Building, Meenakshi Sundaranar
Salai,Erode 638 001

4.The Assistant Commissioner (ST),
Palladam II Assessment Circle,
No.10, Pollachi Road, Palladam 641 664

5.The Commercial Tax Officer (ST),
TNZ059-Admn.State Office of the Deputy
Commissioner III (ST)
42, CT New Building,

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6.The Joint Commissioner (ST),
Erode Division, Intelligence,
161, Ground Floor, Commercial Taxes
Annexe Building, Meenakshi Sundaranar
Salai, Erode 638 001

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KRISHNAN RAMASAMY.J.,

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