



WEB COPY

WP No. 33536 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 33536 of 2024

AND

WMP NO. 36314 OF 2024, WMP NO. 36313 OF 2024, WMP NO. 36315 OF 2024

Mohamed Ali Jiyavudin
Sole Proprietor of Tvl.Cosmo Import and Export,
No.347, T.H.Road, Triplicane,
Chennai, Tamil Nadu 600 005

Petitioner(s)

Vs

1.The Commissioner of Commercial Taxes
Office Of The Commissioner Of Commercial
Taxes,
Ezhilagam, Chepauk, Chennai-600 005

2.The Assistant Commissioner CT
Kancheepuram (Rural) Assessment Circle
Kancheepuram- 631 502.

3.The State Tax Officer Group 8
O/o Joint Commissioner (ST) Chengalpattu
Intelligence Chengalpattu- 603 101



4. The Assistant Commissioner
Chepauk Assessment Circle,
Chennai- 600 035.

Respondent(s)

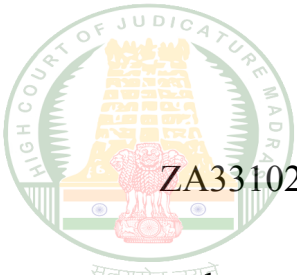
PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records leading to the issuance of show cause notice bearing reference No. ZA331024113566Z dated 22.10.2024 passed by the Fourth Respondent herein and quash the same and direct the Second Respondent herein to unblock petitioner electronic credit ledger, blocked vide reference no. BL3308240001179 on 27.08.2024 and pass restore the credit, amounting to Rs. 7,25,419/- (IGST- 5,79,981 plus CGST- Rs.3 and SGST- Rs.1,45,435) and consequently permit the Petitioner to debit the corresponding ITC from its electronic credit ledger.

For Petitioner(s): Ms.Sri Harini S P

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader (t)

ORDER

This writ petition has been filed by the petitioner seeking to call for the records leading to the issuance of show cause notice bearing reference No.



ZA331024113566Z dated 22.10.2024 passed by the Fourth Respondent herein

and quash the same and direct the Second Respondent herein to unblock

petitioner electronic credit ledger, blocked vide reference no.

BL3308240001179 on 27.08.2024 and pass restore the credit, amounting to Rs.

7,25,419/- (IGST- 5,79,981 plus CGST- Rs.3 and SGST- Rs.1,45,435) and

consequently permit the Petitioner to debit the corresponding ITC from its

electronic credit ledger.

2. When the matter is taken up for hearing, the learned counsel for the petitioner would submit that the prayer in the present writ petition has become infructuous since the proceeding initiated against the petitioner was dropped. However, though the proceedings against the petitioner has been dropped, the respondent officials conducting special drive against the petitioner's recipients. Therefore, he prayed for a direction to the respondent to intimate the appropriate authority with regard to the dropping of the proceeding against the petitioner.



3. Recording the submissions made by the learned counsel for the petitioner, this writ petition is dismissed as infructuous and the respondent is directed to intimate the appropriate authority with regard to the dropping of the proceeding which was initiated against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

03-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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