



WEB COPY



W.P. No. 36817 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36817 of 2025

and

W.M.P. Nos. 41185 & 41187 of 2025

M/s. Panruti Cashew Private Limited,
Represented by its Director,
Vishwasakthivel

... Petitioner

Vs.

The Assistant Commissioner (RAL) (FAC),
O/o the Deputy Commissioner (ST),
Chengalpattu Zone.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent herein in his proceeding in RC.No.2138/2024/A3 dated 06.01.2025 and quash the same while also directing the respondent herein to unblock the Negative Input Tax Credit (ITC) amounting to Rs.39,37,659/- in CGST and Rs.49,70,989/- in SGST blocked vide proceeding in RC.No.2138/2024/A3 dated 06.01.2025 from the electronic credit ledger of the petitioner.



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For Petitioner : Mr. Syed Abdul Wakeel

For Respondent : Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader who takes notice on behalf of the Respondent.

2. It is noticed that a detailed order has been passed on the subject recently wherein, the decisions of the various Courts have been distinguished.

3. Although, the learned counsel for the Petitioner endeavour to submit that the decision of the Delhi High Court in **Karuna Rajendra Ringshia vs. Commissioner of CGST & Ors.**, reported in **2024 (11) TMI 190 – DHC**, which has been affirmed by the Supreme Court by dismissing the SLP vide order dated 09.07.2025 in SLP (Civil) Diary No.21136 of 2025.



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4. It is noticed that there is no merger in terms of the decision of the Hon'ble Supreme Court in the case of **Kunhayammed and Others vs. State of Kerala and Another** reported in **AIR 2000 SC 2587**, wherein the Hon'ble Supreme Court has held as under: -

“44. To sum up, our conclusions are:

(i) Where an appeal or revision is provided against an order passed by a court, tribunal or any other authority before superior forum and such superior forum modifies, reverses or affirms the decision put in issue before it, the decision by the subordinate forum merges in the decision by the superior forum and it is the latter which subsists, remains operative and is capable of enforcement in the eye of law.”

5. Considering the same, this Writ Petition is dismissed with liberty to the Petitioner to move suitable representation to persuade the officer specified under Rule 86A(2) of the CGST Rules, 2017 to unblock the aforesaid blocked credit.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

AT



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To
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