# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.43540 and 43546 of 2025
and
W.M.P.Nos. 48675, 48676, 48677, 48679, 48681 and 48682 of 2025

W.P.No.43540 of 2025

Tvl.K.Rajagopalan and Co-Engineering
Contractors,
Represented by its Partner
D.Selvamani ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Review, Appeal and Legacy,
Office of the Deputy Commissioner (ST),
Salem II, Tamil Nadu. ... Respondent

Prayer in W.P.No.43540 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Notice of Intimation issued to the Petitioner dated 30.05.2025 under Rule 86-A(1)(a) of the TNGST Rules, 2017 by the Respondent to quash the same and further direct the Respondent to unblock the Input Tax Credit in the Electronic Credit Ledger of the

Petitioner in pursuant to the Notice dated 30.05.2025 in GSTIN 33AABFK7733P1ZZ issued by the Respondent.

For Petitioner : Mrs.R.Hemalatha

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

W.P.No.43546 of 2025

Tvl.K.Rajagopalan and Co-Engineering
Contractors,
Represented by its Partner
D.Selvamani ... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Review, Appeal and Legacy,
Office of the Deputy Commissioner (ST),
Salem II, Tamil Nadu.

2.The Deputy Commissioner,
Commissioner of Commercial Taxes

3.The Joint Commissioner (ST),
Salem Division. ... Respondents

Prayer in W.P.No.43546 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Notice of Intimation issued to the Petitioner dated 24.10.2025 under Rule 86-A(1)(a) of the TNGST Rules, 2017 by the 1st Respondent to quash the same and further direct the 1st

Respondent to unblock the Input Tax Credit in the Electronic Credit Ledger of the Petitioner in pursuant to the Notice dated 24.10.2025 in GSTIN 33AABFK7733P1ZZ issued by the 1st Respondent.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

**COMMON ORDER**

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent(s).

2. By this Common Order, these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent(s).

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Intimation Notices blocking the Input Tax Credit of the Petitioner as detailed below:-

| Sl. No. | W.P.No. | Date of Impugned Order | GSTIN No. | CGST | SGST | Total |
|---|---|---|---|---|---|---|
| 1. | 43540 of 2025 | 30.05.2025 | 33AABFK7733P1ZZ | 17,35,187 | 17,35,187 | 34,70,374 |
| 2. | 43546 of 2025 | 24.10.2025 | 33AABFK7733P1ZZ | 55,11,075 | 55,11,075 | 1,10,22,150 |

4. Learned counsel for the Petitioner would submit that the reasons stated in the impugned Intimation Notices are incorrect inasmuch the supplier has furnished the Certificates from the Jurisdictional Assistant Commissioner (ST), Thudiyalur Circle, Coimbatore on 13.11.2025, stating that the supplier was genuine and active tax payer having its principal place of business at 12/6A, Ulaipalar Street, Kuttai Thottam, Vellaikinar Post, Coimbatore – 641 029 and with two additional place of business at Salem.

5. Learned counsel for the Petitioner submits that the Petitioner has also been issued with Show Cause Notices in FORM GST DRC-01 dated 30.07.2025 to which the Petitioner has also replied on 04.09.2025.

6. Learned counsel for the Petitioner further submits that the Petitioner is willing to deposit 10% of the disputed tax amount to secure the interest of the Petitioner as well as the Respondent(s).

7. It is noticed that the amount involved is quite high. Considering the fact that the 1st Respondent has to exercise the power under Rule 86-A(2) of the Tamil Nadu Goods and Services Tax Rules, 2017, there shall be a direction to the 1st Respondent to pass appropriate orders on merits and in accordance with law by considering the Petitioner's Reply dated 04.09.2025 to the Show Cause Notice in FORM GST DRC-01 dated 30.07.2025 as the Reply to the respective Intimation Notices impugned herein both dated 30.05.2025 and 24.10.2025 within a period of four weeks from today.

8. To balance the interest of both parties, the Petitioner is directed to deposit 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from today.

9. Subject to the Petitioner complying with the above stipulation, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and no other amount

is in arrears barring the amount demanded under the impugned Intimation Notices.

11. In case the Petitioner fails to comply with the above stipulation, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**20.11.2025**

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To:

1.The Assistant Commissioner (ST) (FAC),
Review, Appeal and Legacy,
Office of the Deputy Commissioner (ST),
Salem II, Tamil Nadu.

2.The Deputy Commissioner,
Commissioner of Commercial Taxes

3.The Joint Commissioner (ST),
Salem Division.

**C.SARAVANAN, J.**

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W.P.Nos.43540 and 43546 of 2025
and
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20.11.2025

**C.SARAVANAN,J.,**

Today, this case is listed under the caption “for being mentioned”.

2. The learned counsel for the petitioner has brought to the attention of this Court that there is an error in Paragraph Nos.9 and 10 of order dated 20.11.2025 in as much as it observes that attachment of petitioner’s bank account shall stand vacated.

3. It is submitted that as on date there is no attachment of any of the petitioner’s bank accounts and the petitioner’s grievance is only with regared only to the blocking of Input Tax Credit and seeks for a direction from this Court to unblock the same.

4. The learned counsel for the Petitioner has also filed a memo to that effect.

5. The learned Additional Government Pleader for the Respondent confirms the same and raises no objection.

6. Recording the above submisions and the memo filed by the learned counsel for the petitioner, Paragraph No.9 of the order dated 20.11.2025 shall be modified as under:-

**" 9. Subject to the petitioner complying with the above stipulations, the blocked Input Tax Credit in the Electronic Credit Ledger of the Petitioner pursuant to impugned notice shall be unblocked."**

7. Accordingly, Paragraph No.10 of the order dated 20.11.2025 shall stand deleted.

8. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

9. All other observations in the order dated 20.11.2025 remain unaltered.

**21.01.2026**

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**C.SARAVANAN,J.,**

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W.P.Nos.43540 and 43546 of 2025

21.01.2026