IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48021 of 2025
and
W.M.P.Nos.53623 and 53626 of 2025

Bagawathi Steels,
Represented by its Proprietor
Jayaprakash ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Review, Appeal and Legacy
O/o.The Deputy Commissioner (ST)
Namakkal – 637 001.

2.The State Tax Officer,
Namakkal (Town),
Integrated Commercial Taxes Building,
1st Floor BSNL – Opp Mohanur Road
Namakkal – 637 001.

3.Dinakaran and Co
GSTIN: 33BHZPD1632A1ZR
No.12/6A, Kuttai Thottam, Uzhaipalar Street,
Vellakinar, Coimbatore – 641 029.

4.The Assistant Commissioner (ST)
Thudiyalur Circle,
Dr.Balasundaram Road,
Coimbatore – 641 018.

5.The Goods and Service Tax Network,
Represented by its Chairman,
Worldmark 1, Aerocity,
Indira Gandhi International Airport,
New Delhi – 110 037. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Impugned Notice of Intimation issued by the first respondent in GSTIN 33AAIHJ6329M1ZX dated 28.10.2025 and quash the same.

For Petitioner	:	M/s.A.Divya
For Respondents	:	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the 1st and 2nd Respondents.

3. The Petitioner is before this Court against the impugned Notice / intimation issued under Rule 86-A(1)(a) of the respective GST Rules, 2017 by the first Respondent.

4. By the impugned intimation, a sum of Rs.19,35,281/- has been blocked on the ground that the Petitioner's supplier namely one Dinakaran and Co was found to be non-existent and not to be conducting business from the place of business for which Registration has been obtained.

5. The first Respondent blocked the Input Tax Credit and recovered a meagre balance of Rs.48,369/- from the Electronic Credit Ledger of the Petitioner, pursuant to such recovery, negative blocking of Input Tax Credit comes to Rs.18,86,912/-.

6. The learned counsel for the Petitioner relies on the certificate dated 13.11.2025 issued by the fourth Respondent stating that the said supplier namely Dinakaran and Co is said to be registered and carrying on business from the place of business. The said certificate reads as under:-

> *"I hereby certify that, upon due verification, it has been ascertained that Tvl.Dinakaran and Co (GSTIN: 33BHZPD1632A1ZR) is genuine and active taxpayer, having its principal place of business at 12/6A, ulaipalar Street, Kuttai Thottam, Vellaikinar Post, Coimbatore – 641 029 and with 2 (two) additional places at Salem."*

7. The Petitioner had also given a representation on 06.11.2025 and 10.11.2025 for unblocking of the blocked Input Tax Credit. This aspect can

be examined by the Respondent by exercising power under Sub Rule 2 to Rule 86A of the respective GST Rules.

8. It appears that the Petitioner has not discharged the tax liability for the month of October which falls due from the month of November and the tax liability for the month of November which will fall due from the month of December.

9. Considering the same, there shall be a direction to the 1st Respondent to pass a fresh order based on the aforesaid representations dated 06.11.2025 and 10.11.2025 of the Petitioner in the light of certificate issued by the fourth Respondent / Assistant Commissioner (ST), Thudiyalur Circle, Coimbatore on 13.11.2025. This exercise shall be completed by the 1st Respondent within a period of eight weeks from today.

10. Needless to state, the Petitioner shall also be heard before final orders are passed under Rule 86A(2) of the respective GST enactments.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11.12.2025

Neutral Citation: Yes / No
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To

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O/o.The Deputy Commissioner (ST)
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C.SARAVANAN, J.

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