



W.P.(MD)No.34658 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **02.12.2025**

CORAM

THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.34658 of 2025

M/s.Haji Stores,
Represented by its Partner K.Mohamed Mansoor,
g/A, NA, Trichirapalli Madurai Road,
Palakkarai, Trichy.

...Petitioner

vs.

The Assistant Commissioner of CGST & C.Ex.,
Trichy Division I,
No.1, Williams Road, Cantonment,
Trichy 620 001.

...Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of mandamus directing the respondent to consider the representation dated 07.06.2025 within the stipulated period fixed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Gowrishankar

ORDER

This Writ Petition has been filed seeking a mandamus directing the respondent to consider the representation of the petitioner dated 07.06.2025 within a stipulated time.



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2. The learned counsel appearing for the petitioner would submit that the petitioner's Electronic Credit Ledger (ECL) was blocked on 23.01.2020 citing the reason that the petitioner used fake invoices to file Input Tax Credit (ITC). Therefore, the petitioner has given representation on 07.06.2025 to unblock the ECL. However, the same is yet to be considered. Hence, the present Writ Petition.

3. *Per contra*, the learned counsel appearing for the respondent would submit that, in the present case, after the blocking of ECL, show cause notice was issued to the petitioner, the petitioner participated in the proceedings and final orders came to be passed on 05.06.2024 itself, against the petitioner. Suppressing the above material fact, the petitioner has made a representation on 07.06.2025. Hence, he prayed to dismiss this Writ Petition.

4. I have given due consideration to the submissions made on either sides.

5. The petitioner has made a representation on 07.06.2025 to unblock ECL so as to enable him to file ITC. However, in the present case, the respondent issued show cause notice to the petitioner, the petitioner participated and final orders have been passed on 05.06.2024 itself. As if no



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final orders have been passed, the petitioner has given the representation dated 07.06.2025 and has also filed the present Writ Petition. Hence, this Court is not inclined to entertain the Writ Petition as the same is devoid of merits.

6. Accordingly, this Writ Petition dismissed. No costs.

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Speaking / Non-speaking order

Index : Yes/No

NCC : Yes/No

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KRISHNAN RAMASAMY, J.

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