



CWP-29132-2025

-1-

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

150

CWP-29132-2025

Date of decision : 29.09.2025

M/s Mahadev Steel Industries

... Petitioner

Versus

Union of India and another

... Respondents

**CORAM : HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

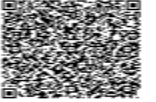
Present:- Mr. Sholab Arora, Advocate for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel and
Ms. Samridhi Sain, Advocate for the respondents.

Anupinder Singh Grewal, J. (Oral)

1. The petitioner is seeking a direction to the respondents to unblock the Input Tax Credit available in Electronic Credit Ledger of the petitioner to the tune of Rs.33,80,886/- as the statutory period of one year as stipulated under Rule 86A(3) of the CGST Rules, 2017 has lapsed.

2. Learned counsel for the petitioner submits that the petitioner-Firm had been blocked from Input Tax Credit by an order passed by the respondents on 25.06.2024 (Annexure P-1) in terms of Rule 86A(3) of the CGST Rules, 2017. He also submits that such restriction can operate only for a period of one year. He, therefore, submits that the respondents ought to have unblocked the account of the petitioner-Firm as period of one year has already expired.

**CWP-29132-2025****-2-**

3. Issue notice to the respondents.

4. At the asking of the Court, Sourabh Goel, Senior Standing Counsel accepts notice on behalf of the respondents and submits that the respondents will consider the case of the petitioner for unblocking of its Electronic Credit Ledger.

5. Heard.

6. In view of the limited prayer of the petitioner, we deem it appropriate to dispose of this petition with a direction to respondent No.2 to consider and decide the case of the petitioner for unblocking of its Electronic Credit Ledger and pass an appropriate order in accordance with law within a period of one week from now.

(ANUPINDER SINGH GREWAL)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

September 29, 2025
sonia gugnani

Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No