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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 12771/2025**

M/S POOJA TRADING .....Petitioner

Through: Mr. Pranay Jain, Mr.. Karan Singh, Mr. Kunal Jha & Mr. Sarthak Verma, Advs.

versus

DEPUTY COMMISSIONER DIVISION MANDOLI CGST NORTH DELHI .....Respondent

Through: Mr. Ruchesh Sinha, SSC with Ms. Upasna Vashistha, Adv. (7456977814)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 22.08.2025

1. This hearing has been done through hybrid mode.

CM APPL. 52172/2025

2. Allowed, subject to all just exceptions. The application is disposed of.

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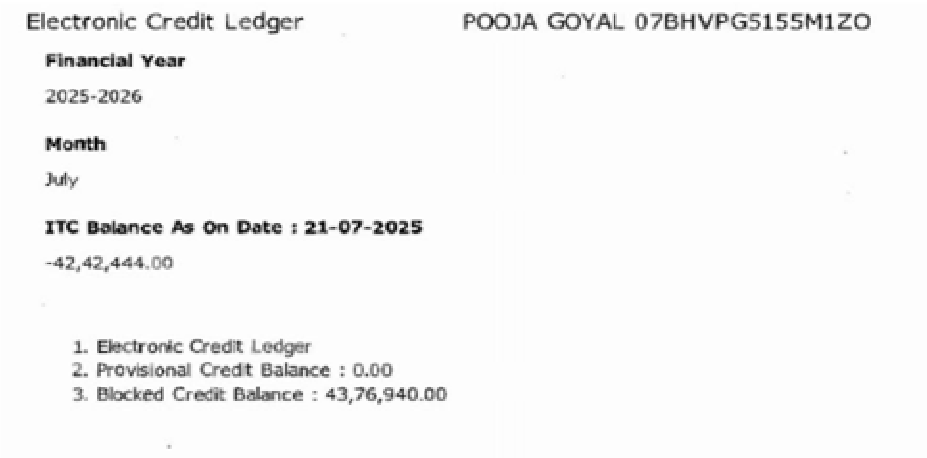
3. The present petition has been filed on behalf of the Petitioner-M/s Pooja Trading under Article 226 of the Constitution of India, *inter alia,* challenging the email dated 31st May, 2024, vide which, the electronic credit ledger of the Petitioner has been negatively blocked.

4. It is stated that the Petitioner obtained its Goods and Services Tax registration on 1st July, 2017. However, on 31st May, 2024, the Petitioner received an email, vide which, the Input Tax Credit *('ITC')* for a sum of Rs.43,76,940/- was blocked in the following terms:

"*Input tax credit (ITC) amounting to Rs.4376940.0 has* *been blocked for GSTIN 07BHVPG5155M1ZO by Shri/Mr/Ms 10052133, Deputy Commissioner, RANGE - 22, Admn :CENTRE on 31-05-2024. Please view your credit ledger on the Portal for details."*

5. The screenshot of the electronic credit ledger of the Petitioner has been placed on record. The same displays ITC balance of the Petitioner as Rs.-42,42,444/-. The said screenshot is extracted hereunder for ready reference:


Electronic Credit Ledger POOJA GOYAL 07BHVPG5155M1ZO

Financial Year

2025-2026

Month

July

ITC Balance As On Date : 21-07-2025

-42,42,444.00

1. Electronic Credit Ledger
2. Provisional Credit Balance : 0.00
3. Blocked Credit Balance : 43,76,940.00

6. The petition challenges the said negative blocking of electronic credit ledger of the Petitioner vide email dated 31st May 2024.

7. The submission on behalf of the Petitioner is that it has been more than a year and the blocking is in the negative *i.e.,* that the funds are not available.

8. At the outset, ld. Counsel for the Respondent takes a preliminary objection that there was a demand in terms of the Order-in-Original dated 21st January 2025 to the tune of Rs.9.8 lakh due to fraudulent availment of ITC. The ld. Counsel further submits that the Petitioner had earlier filed a writ petition being **W.P.(C) 4629/2025** titled ***Pooja Trading Co. v. Additional Commissioner CGST& Ors***. challenging the said order dated 21st January 2025, but the same was not disclosed in the present petition.

9. Heard. Considering the fact that the same Petitioner/firm *i.e.* Pooja Trading Co. had filed the earlier writ petition where there was an allegation of fraudulent availment of ITC, the relevant facts in this regard ought to have been disclosed in this petition.

10. In the opinion of this Court, the challenge raised herein is untenable as there appears to be certain demands due to which the electronic credit ledger may have been blocked.

11. The writ petition, along with any pending applications, if any, is, accordingly, dismissed. The Petitioner is, however, free to avail of remedies in accordance with law, if so available.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 22, 2025
kk/rks