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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C.SARAVANAN

W.P. Nos.2076 and 2083 of 2025

and

W.M.P. Nos. 2433, 2436, 2446 and 2448 of 2025

W.P. No.2076 of 2025:

Tvl.Sri Shanmuga Traders,
Rep. By its Proprietor Mr.Pechimuthu Perumal,
No.3/396a, Venrasi Amman Koil Street,
Karapakkam, Chennai 600097.

..Petitioner(s)

Vs.

Assistant Commissioner (ST / Review)
O/o.Deputy Commissioner (ST),
South III 7th Floor, Integrated Registration and
Commercial Taxes Department Building,
South Tower, Nandanam, Chennai 35.

..Respondent(s)

W.P. No.2083 of 2025:

Tvl.Sri Shanmuga Traders,
Rep. By its Proprietor Mr.Pechimuthu Perumal,
No.3/396a, Venrasi Amman Koil Street,
Karapakkam, Chennai 600097.

..Petitioner(s)

Vs.



Assistant Commissioner (ST / Review)
O/o. Deputy Commissioner (ST),
South III 7th Floor, Integrated Registration and
Commercial Taxes Department Building,
South Tower, Nandanam, Chennai 35.

..Respondent(s)

PRAYER in W.P.No.2076 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned ITC Blocking Order dated 23.12.2024 in bearing GSTIN. No.33ARTPP0824B1ZZ issued by the Respondent and quash the same as illegal and ultra vires and consequently direct the respondent raise the attachment of Blocking the ITC over the petitioner Electronic Credit Ledge to the tune of Rs.5,01,084/- SGST and Rs. 5,01,084/- CGST.

PRAYER in W.P.No.2083 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned ITC Blocking Order dated 23.12.2024 in bearing GSTIN. No.33ARTPP0824B1ZZ issued by the Respondent and quash the same as illegal and ultra vires and consequently direct the respondent raise the attachment of Blocking the ITC over the petitioner Electronic Credit Ledge to the tune of Rs.3,14,824/- SGST and Rs.3,14,824/- CGST.

For Petitioner(s): Mr.Abdul Rahman
in both cases

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
in both cases Government Advocate



COMMON ORDER

By this common order these petitions are being disposed of.

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2. In these writ petitions, the petitioner is challenging the blocking of petitioner's electronic credit ledger on 23.12.2024 under Rule 86A of the respective GST Rules. As per sub-rule (3) to Rule 86A, the restriction will cease to have effect after a period of one year. These impugned orders have a limited shelf life and they would be ceased to have operation. and therefore the writ petitions have been rendered infructuous. However, there shall be a direction to the respondent to ensure that blocking of the electronic credit ledger is removed from the web portal.

3. These writ petitions stand closed with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

12-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA

To:

The Assistant Commissioner (ST / Review)

O/o.Deputy Commissioner (ST), South III 7th Floor,

Integrated Registration and Commercial Taxes

Department Building, South Tower, Nandanam, Chennai 35.



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W.P. Nos.2076 and 2083 of 2



C. SARAVANAN J.

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W.P. Nos.2076 and 2083 of 2025

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