IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MRS.JUSTICE N. MALA

Writ Appeal No. 793 of 2026

M/s. Citi Steel
(Rep. by its Proprietor Rahmath Begum),
321/1, Patel Road, Ram Nagar,
Coimbatore, Tamil Nadu-641 009.

..Appellant

Vs

1. The Assistant Commissioner of GST and C.Ex
   Coimbatore - III Division.

2. Principal Commissioner of GST and Central
   Excise
   6/7 A.T.D Street, Racecourse Road,
   Coimbatore-641 018

..Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent, to set aside the Judgment in WP No 43254 of 2025, dated 11.11.2025 and allow the Writ Appeal .

For Appellant: Mr.K.G.Jaya Suriya

For Respondents: M/s..M.Santhanaraman
Senior Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by Dr.G.Jayachandran J.)

The appellant herein, being aggrieved by the blocking of their Electronic Credit Ledger, has approached this Court by filing the writ petition seeking the issuance of a Writ of Certiararified Mandamus.

2. The learned Single Judge, after perusing the records and the relevant provisions of law, observed that following a chain investigation, the writ petitioner, being a purchaser from a supplier, who is under scrutiny, should be granted liberty to participate in the enquiry, taking note of the provisions under paragraph 3.1.3. of Circular dated 02.11.2021. The operative portion of the order passed by the learned Single Judge is self-explanatory, hence, for the sake of clarity, paragraphs 11 and 12 are extracted below:-

> *"11.I have considered the submissions made by the learned counsel for the petitioner and learned Senior Counsel for the respondents.*
>
> *12.Taking note of the Circular dated 02.11.2021 referred to supra and also taking note of Rule 86A of the respective GST Rules, there shall be a direction to the 1st respondent to pass a fresh speaking order, as required under Rule 86A of the respective GST Rules."*

3. The appellant, in fact, had addressed a communication to the Assistant Commissioner of GST and Central Excise, Coimbatore on 18.12.2025 requesting the authority to implement the order passed by the learned Single Judge. In response, the authorities, on the very same day (i.e., 18.12.2025), communicated to the assessee, directing them to furnish certain particulars to proceed with the fresh enquiry as mandated by the learned Single Judge.

4. The learned counsel appearing for the Department circulated a copy of the letter dated 26.03.2026, whereby the appellant/assessee was called upon to submit a reply clearly stating the grounds and producing evidence to establish the genuineness of the subject Input Tax Credit (ITC) claims.

5. The writ petitioner, instead of furnishing the particulars sought under notice dated 26.03.2026 for proceeding with fresh enquiry, has challenged the order of learned Single Judge through this intra-Court appeal. We find no merit in the appeal and observe that it has been filed only to delay the process of enquiry.

6. Since the appellant has already been granted liberty to participate in the enquiry, the appellant/assessee is directed to furnish the details sought by the Department and cooperate with the proceedings. Though the time granted for submitting the reply has lapsed, we hereby extend the time by seven days from today. On receipt of the reply, the Department shall proceed in accordance with law.

7. Accordingly, this Writ Appeal is disposed of. No costs.

(Dr.G.J.,J.) (N.M.,J.)
10-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

rpl

To

1.The Assistant Commissioner of GST and C.Ex
Coimbatore - III Division.

2.Principal Commissioner of GST and Central Excise
6/7 A.T.D Street, Racecourse Road,
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DR.G.JAYACHANDRAN J.
and
N.MALA J.

rpl

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