



WEB COPY



1/5

WP No. 11900 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11900 of 2026

Tvl Sri Rajeswar Traders
Rep by its proprietor, Gheva Ram Old
No. 11, New No. 6, Margos Street,
Alandur, Chennai-600 016.

Petitioner(s)

Vs

1. The Deputy commissioner(ST)
Integrated commercial Taxes South-III,
7th floor Chennai.

2.The Assistant Commercial (ST)
Alandur Assessment Circle,
Chennai.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st Respondent to unblock the input tax credit to a tune of Rs. Rs. 35,04,909/- which was blocked on 08.10.2025 which is illegal and arbitrary in nature.

For Petitioner(s): Mr. J.Ashish

For Respondent (s) : Mr.TNC. Kaushik
Additional Government Pleader



WEB COPY



ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondents.

2.This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

3.The Petitioner is before this Court seeking a direction to the Respondents to unblock the input tax credit for a sum of Rs.35,04,909/-.

4.The learned counsel for the Petitioner concedes that, after the petitioner's input tax credit was blocked on 08.10.2025, the Petitioner submitted a representation on 15.10.2025, which has not evoked any response. As a matter of fact, the Respondents are statutorily bound to consider and dispose of the said representation in terms of Rule 86A(2) of the respective GST enactment.

5.The learned counsel for the Respondents submits the Petitioner's representation will be considered and disposed of on merits.



6. Recording the said submission, there shall be a direction to the Respondents to consider and dispose of the aforesaid representation, within a period of thirty days from today.

7. Needless to state, since the input tax credit has been blocked without prior intimation, the Respondents shall give due notice to the Petitioner before passing any such order.

8. This Writ Petition stands disposed of with the above direction. No Costs.

27-03-2026

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



WEB COPY

To

1.The Deputy commissioner(ST)
Integrated commercial Taxes South-III,
7th floor Chennai

2.The Assistant Commercial (ST)
Alandur Assessment Circle,Chennai.



WEB COPY



5/5

WP No. 11900 of 2026

C.SARAVANAN J.

SSR

WP No. 11900 of 2026

27-03-2026