



WEB COPY

WP No. 12678 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12678 of 2026

AND

WMP Nos. 13852, 13851 & 13846 of 2026

and

WP No. 12692 of 2026

AND

WMP Nos. 13864, 13869 & 13867 of 2026

Tvl AJ Power Center

Rep by its Proprietor Mr V Varadharajan

No-1/160, Mount Poonamallee High Road,

Iyyappanthangal,

Chennai, Tamil Nadu 600056.

..Petitioner in WP No. 12678/2026

Tvl. EL Tech Power System Ltd.,

Rep. By its Managing Director Mr. V. Varadharajan,

No.76, Ground Floor, SIDCO Industrial Estate,

Tiruvallur

Chennai-600 124

..Petitioner in WP No. 12692/2026

Vs

1. The Assistant Commissioner (ST), FAC

Intelligence II, PAPJM Building,

Greens Road,

Chennai-600 006

2. The Joint commissioner ST

Intelligence 11, 2nd Floor,

PAPJM Building, Greens Road,

Chennai -600 006.

... Respondents in both the WPs

PRAYER IN WP No. 12678 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to blocking of Input Tax Credit in GSTIN



33AMFPV0455MIZR /2024-25 and 2025/2026 by intimation dated NIL uploaded in the portal on 13.03.2026 and quash the same.

WEB COPY

PRAYER IN WP No. 12692 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to blocking of Input Tax Credit in GSTIN-33AAECE4424BIZB /2024-25 and 2025/2026 by intimation dated NIL uploaded in the portal on 13.03.2026 and quash the same.

For Petitioner(s) in both cases: Mrs.A.L.Gandhimathi, Sr. Counsel
for Mr.L.Palanimuthu

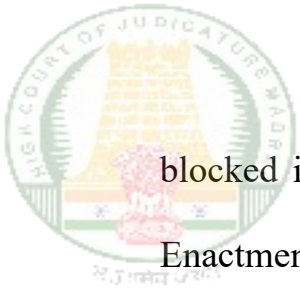
For Respondent(s) in both cases: Mr.C.Harsharaj, Spl GP

COMMON ORDER

Mr.C.Harsharaj. learned Special Government Pleader takes notice for the Respondents 1 and 2.

2. These Writ Petitions are disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. The Petitioners have challenged the respective intimations dated 13.03.2026 whereby respective petitioners' Electronic Credit Ledger have been



blocked in the exercise of the power under Rule 86-A of the respective GST Enactments. In response to the same, the petitioners have also given a reply/representation dated 17.03.2026.

4. The aforesaid reply/representation invites an order in terms of Rule 86-A (2) of the respective GST Rule.

5. Considering the same, these Writ Petitions are disposed of by directing the 2nd Respondent to pass an Order, as expeditiously as possible, preferably, within a period of two weeks from today.

6. These Writ Petitions stands disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

01-04-2026

NOTE : Issue Order Copy on 01.04.2026

Neutral Citation: Yes/No

GV



WEB COPY

WP No. 12678 of 2



C.SARAVANAN J.

GV

To

1. The Assistant Commissioner (ST), FAC
Intelligence II, PAPJM Building,
Greens Road,
Chennai-600 006
2. The Joint commissioner ST
Intelligence 11, 2nd Floor,
PAPJM Building, Greens Road,
Chennai -600 006.

WP No. 12678 of 2026

AND

WMP Nos. 13852, 13851 & 13846 of 2026

and

WP No. 12692 of 2026

AND

WMP Nos. 13864, 13869 & 13867 of 2026

01-04-2026