



WEB COPY

WP No. 36813 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 36813 of 2025
and
WMP.No.41177 & 41179 of 2025

Tvl Panruti Cashew Private Limited
(Represented by its director, Mr. Vishwasakthivel)
95, East Main Road, Chennai, Chengalpattu, Tamil
Nadu 600075.

..Petitioner(s)

Vs

Assistant Commissioner RAL FAC
O/O The Deputy commissioner (ST) Chengalpattu
Zone

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the files of the Respondent herein in his proceeding in RC. No. 3218/2024/A3 dated 20.11.2024 and quash the same while also directing the respondent herein to unblock the petitioner's Input Tax Credit (ITC) amounting to Rs. 12,71,197/- in CGST and Rs.2,37,867/- in SGST blocked vide proceeding in RC. No. 3218/2024/A3 dated 20.11.2024 and consequently, permit the petitioner to debit the corresponding ITC from their electronic credit ledger.

For Petitioner(s): M/s. B. Syed Abdul Wakeel

For Respondent(s): Mr. T.N.C. Kaushik
Additional Government Pleader



ORDER

4. Consequently, the writ petition is disposed of by directing the respondent to unblock the Input Tax Credit, without prejudice to the right of the respondent to initiate fresh proceedings in accordance with law, if so advised.



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5. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18-02-2026

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

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To
Assistant Commissioner RAL FAC
O/O The Deputy commissioner (ST)
Chengalpattu Zone



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C.SARAVANAN, J.

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