



WEB COPY

WP No. 39813 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 39813 of 2025

and

WMP Nos.44731, 44733 & 44734 of 2025

Tvl L.K. Electricals
Rep by its Prop. Lalith Kumar,
No. 7/1, Radha Krishna Complex,
Krishna Iyer Street, Sowcarpet,
Chennai, Tamil Nadu, 600079.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC)
O/o.The Deputy Commissioner (ST),
Review Appeal and Legacy
North-I, Chennai-3.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned Notice of Intimation issued to the petitioner dated 30.06.2025 under Rule 86-A(1)(a) and (c) of the TNGST Rules 2017 by the Respondent to quash the same and further direct the respondent to unblock the ITC in the Electronic Credit Ledger of the Petitioner in pursuant to the notice dated 30.06.2025 in GSTIN 33ABBPL2502N1ZY issued by the respondent.

For Petitioner(s):

Ms.R.Hemalatha

For Respondent(s):

Mr.T.N.C.Kaushik

Additional Government Pleader



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ORDER

In this writ petition, the petitioner is before this Court against the impugned Communication dated 30.06.2025 issued Rule 86-A(1)(a) and (c) of the GST Rules, 2017.

2. Once the Electronic Credit Ledger is blocked in terms of Rule 86 -A, the Commissioner or the Officer authorized by such Commissioner under sub-rule (1) may, upon being satisfied that the conditions for disallowing the debit of the Electronic Credit Ledger no longer exist, allow the debit.

3. It is open to the petitioner to make a suitable application before the Commissioner or such other officer authorized by the Commissioner to pass appropriate orders under Rule 86-A(2) of the Act.

4. In case the petitioner files such an application, the authority concerned shall dispose of the application within a period of four weeks from the date of receipt of a copy of this order.



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

11-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

AV

To

The Assistant Commissioner (ST)(FAC)
O/o.The Deputy Commissioner (ST),
Review Appeal and Legacy
North-I, Chennai-3.



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C.SARAVANAN, J.

AV

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