BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6828 of 2026

Tvl.Swastik Electricals,
rep. by its Proprietor P.Vimalraj Shahjee. ... Petitioner

Vs

The Assistant Commissioner [R.A.L],
O/o. The Deputy Commissioner Madurai (East),
Commercial Taxes Buildings,
Madurai – 20.
(Amended vide order dated 17.03.2026 in W.P.(MD) No.6828 of 2026) ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent herein to release the blocked input tax credit made in the petitioner’s electronic credit ledger on 12.02.2026, 13.02.2026, 16.02.2026 and 17.02.2026, which is against the principles of Natural Justice and without authority of law.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The writ petition is filed directing the respondents to release the blocked input tax credit made in the petitioner's electronic credit ledger on 12.02.2026, 13.02.2026, 16.02.2026 and 17.02.2026.

2. The contention of the learned counsel for the petitioner is that even for any reason, if the respondent is of the view that the petitioner's electronic ledger should be blocked, an opportunity of hearing is mandatory. The learned counsel would rely upon the judgment of the Hon'ble Division Bench of the Karnataka High Court in ***K-9-Enterprises vs. State of Karnataka and others (Writ Appeal No. 100425 of 2023, etc.)***.

3. *Per contra,* the learned Additional Government Pleader appearing on behalf of the respondent would submit that it was found that the seller of the petitioner was indulging in issuing fake transaction certificates. Therefore, in order to prevent encashment of fake transactions or to continue with further fake transaction, emergent action

was needed and therefore, the petitioner's electronic credit ledger was blocked. It is also found that the dealer, who is mentioned, is also fictitious and non-existent.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. It is true that when the impugned action results in visiting the petitioner with civil consequences, certainly an opportunity of hearing has to be given. At the same time, it can be seen that the petitioner has to claim input tax credit in the ensuing month.

6. Therefore, the issue can be resolved by directing the petitioner to make a representation to the respondent within one (1) week from the date of receipt of the web copy of the order. In the said representation, all contentions, including the pre-decisional hearing, can also be raised.

7. As and when the representation is made, the respondent is directed to consider the same and pass a reasoned order, including

unblocking of the input credit made, etc., depending on the merits of the case, within two (2) weeks from the date of filing of the representation.

8. With the above directions, this Writ Petition is disposed of. No costs.

NCC : Yes/No **17.03.2026**
apd

To

The Assistant Commissioner [R.A.L],
O/o. The Deputy Commissioner Madurai (East),
Commercial Taxes Buildings,
Madurai – 20.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 6828 of 2026

17.03.2026

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