



W.P(MD)No.7672 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7672 of 2026
and
W.M.P(MD)Nos.6273 and 6274 of 2026

K.R.Jeyasudha

... Petitioner

Vs.

1. The Deputy Commissioner of CGST and Central Excise,
Madurai – II Division,
Central Revenue Buildings,
2nd Floor, No.V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai – 625 002.

2. The Superintendent
CGST and Central Excise,
Melur Range,
Central Revenue Buildings,
2nd Floor, No.V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai – 625 002,
Madurai.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned demand letter issued by the 2nd respondent in DIN:20260359X00000520619, dated 06.03.2026, quash



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the same and direct the respondent to unblock the ITC to the tune of Rs.3,81,636/-.

For Petitioner :Mr.T.Bashyam

For Respondents :Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

This Writ petition is filed for a Certiorarified Mandamus challenging the impugned order dated 06.03.2026 and quash the same and to direct the respondent to unblock the ITC to the tune of Rs.3,81,636/-.

2. Heard Mr.T.Bashyam, learned counsel appearing for the petitioner and Mr.R.Gowri Shankar, learned Senior Standing Counsel, who takes notice on behalf of the respondents.

3. The contention of the learned counsel appearing for the petitioner is that when the respondent found that one of the entries pertained to a bill issued without an actual transaction, they proceeded to block the entire ITC credit. Although the writ petition has been filed challenging the blocking orders, during the course of the hearing, the



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learned counsel for the petitioner submitted that the petitioner is willing to make a representation to the authorities seeking the unblocking of the entire Credit Ledger, and that the authorities may be directed to consider the same.

4. The learned Senior Standing Counsel appearing on behalf of the respondents would submit that, if such a representation is made by the petitioner, the same will be considered in accordance with law.

5. In view thereof, the writ petition is disposed of on the following terms:-

- i. The impugned order dated 06.03.2026 stands set-aside and the matter is remanded back to the file of the respondent for fresh consideration;
- ii. Within one week from the date of receipt of a web copy of this order, without waiting for the certified copy, the petitioner shall make a representation seeking the unblocking of the ITC Credit Ledger. Upon receipt of such representation, the respondent shall consider the same and pass appropriate appropriate orders on merits and in accordance with law as expeditiously as possible,



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after affording an opportunity of personal hearing to the petitioner;

iii. No costs. Consequently, connected miscellaneous petitions are closed.

01.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
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D.BHARATHA CHAKRAVARTHY, J.

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