



W.P(MD)No.8729 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8729 of 2026

and

W.M.P(MD)Nos.7050 and 7051 of 2026

Maripandi

... Petitioner

Vs.

The Assistant Commissioner,
Madurai Rural (East),
Commercial Taxes Department,
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 order passed by the respondent in Reference No. BL3302260000782, dated 17.02.2026, Reference No. BL3302260000856, dated 18.02.2026 and Reference No. BL3302260000858, dated 18.02.2026 in GSTIN-33AHUPM9318E1Z1, quash the same, and direct the respondent to unblock the ITC to the tune of Rs.15,82,418/- and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.



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For Petitioner :Mr.T.Bashyam
For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ petition is filed for a Certiorarified Mandamus challenging the impugned orders dated 17.02.2026 and 18.02.2026 and quash the same and to direct the respondent to unblock the ITC to the tune of Rs.15,82,418/-.

2. Heard Mr.T.Bashyam, learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondent.

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 Additional Government Pleader appearing on behalf of the respondent 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 17.02.2026 and 18.02.2026 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



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merits and in accordance with law as expeditiously as possible, 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
rgm



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To

The Assistant Commissioner,
Madurai Rural (East),
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D.BHARATHA CHAKRAVARTHY, J.

This Writ Petition is listed today under the caption "for being mentioned."

2. Learned counsel on both sides submit that, when this Court directed consideration of the representation, the operative portion of the order appears to have been recorded erroneously.

3. In view thereof, the Registry is directed to delete Paragraph 5 of the order dated 01.04.2026 and substitute it with the following and issue order copy to the parties concerned and upload the corrected order copy:

5. In view thereof, this Writ Petition is disposed of on the following terms:

(i) It shall be open to the petitioner to make a representation to the respondent for unblocking the ITC credit.

(ii) Upon receipt of such representation, the respondent



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shall consider the same and pass appropriate orders on merits and in accordance with law, as expeditiously as possible, after affording an opportunity of personal hearing to the petitioner.

(iii) No costs. Consequently, connected Miscellaneous Petitions are closed.

20.04.2026

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