



W.P.(MD)No.10721 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.10721 of 2026

and

W.M.P.(MD)Nos.8389 and 8391 of 2026

T.Paulkannu

... Petitioner

-VS-

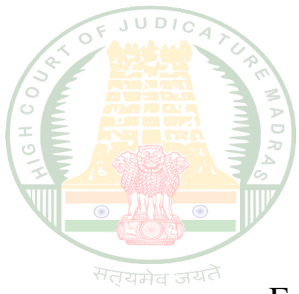
1.The Assistant Commissioner,
CGST and Central Excise,
Madurai West Range,
Madurai I Division,
Commercial Taxes Department,
Madurai - 625 002.

2.The Superintendent,
CGST and Central Excise,
Madurai West Range,
Madurai I Division,
Commercial Taxes Department,
Madurai - 625 002.

... Respondents

Prayer: Writ Petition is 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 first respondent in Reference No:BL3303260001496, dated 24.03.2026 in GSTIN-33AATFT5728M1ZF, quash the same and direct the first respondent to unblock the ITC to the tune of Rs.8,55,718/-.

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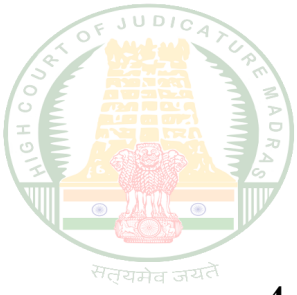
For Petitioner : Mr.T.Bashyam
For Respondents : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned order dated 24.03.2026, whereby the petitioner's electronic credit ledger has been blocked under the provisions of the Central Goods and Services Tax Act, 2017.

2. Heard *Mr.T.Bashyam*, learned counsel appearing for the petitioner, and *Mr.R.Gowri Shankar*, learned Senior Standing Counsel appearing for the respondents.

3. The contention of the learned counsel for the petitioner is that, upon noticing that one of the entries pertained to a bill issued without an actual underlying transaction, the respondents proceeded to block the entire input tax credit amounting to Rs.4,27,859/-. It is submitted that the petitioner is willing to submit a detailed representation to the authorities seeking unblocking of the credit ledger, and appropriate directions may be issued for consideration of the same.



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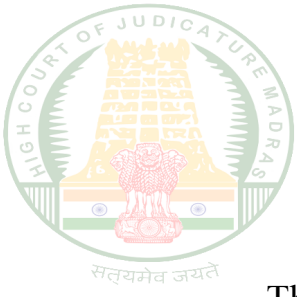
4. Per contra, the learned Senior Standing Counsel appearing for the respondents submits that if the petitioner is permitted to submit a representation by raising all contentions, the same shall be considered by the authorities in accordance with law and appropriate orders shall be passed.

5. In view of the above submissions, this Court is of the view that the matter can be appropriately resolved by granting liberty to the petitioner to approach the competent authority.

6. Accordingly, this writ petition is disposed of on the following terms:

(i) It is open to the petitioner to submit a representation to the respondents, within a period of two (2) weeks from the date of receipt of the web copy of this order, seeking unblocking of the electronic credit ledger.

(ii) Upon receipt of such representation, the respondents shall consider the same on its own merits and in accordance with law and pass a speaking order thereon, after affording due opportunity to the petitioner, within a period of four (4) weeks thereafter.



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There shall be no order as to costs. Consequently, the connected
Miscellaneous Petitions are closed.

08.06.2026

NCC : No
smn2

To:-

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Commercial Taxes Department,
Madurai - 625 002.
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