



\$~17

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9856/2024**

**SONA STEELS**

.....Petitioner

Through: Ms. Sharda Garg, Advocate (Through  
VC).

versus

**ASSISTANT COMMISSIONER OF STATE TAX,  
WARD 63, ZONE 6 & ANR.**

.....Respondents

Through: Mr. Anurag Ojha and Mr. Dipak Raj,  
Advocates for R-2.

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**

**12.01.2026**

%

1. We have perused the prayer in the petition wherein the petitioner has sought the directions to set aside the blocking of credit ledger by the Assistant Commissioner in reference No. BL0705240000664 dated 28.05.2024 to the extent of ₹2,95,926/- and Reference No. BL0705240000677 dated 29.05.2024 to the extent of ₹55,40,964/-.
2. The learned counsel for the petitioner states that though not in express and specific terms, the petitioner has claimed the award of compensation, through the prayer clause (c), which covers the issue since the petitioner's credit ledger remained blocked for almost a year without any justifiable reason.
3. It is brought to our notice that though the credit ledger is unblocked,



the proceedings in the form of show-cause notice are still pending at the end of Assistant Commissioner.

4. In the aforesaid background, it will be premature for us to consider whether there was an intentional and deliberate default in the matter of conduct of the respondents about unreasonably blocking the credit ledger of the petitioner. Said issue can be gone into only after the proceedings initiated against the petitioner under the show-cause notice attains finality.

5. Keeping the right reserved in favour of the petitioner, *qua* the demand of compensation for unreasonably blocking the credit ledger of the petitioner, we deem it appropriate to dispose of the petition being infructuous, as the credit ledger are already informed to have been unblocked by the respondent.

6. We make it clear that we have not appreciated the merits of the matter.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**JANUARY 12, 2026**

*Sk/yr*