



WEB COPY

WP No. 34738 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 34738 of 2025
and
WMP.No.38912 of 2025

Ms Dhinakaren and Co

Represented by its Authorised signatory

Dhinakaren .K , Door No.12/6A, Kuttai Thottam,
Uzhalaipalar Street, Vellakinar, Coimbatore, Tamil
Nadu-641 029

..Petitioner(s)

Vs

1. The Joint Director

Directorate General Of Gst Intelligence,
Coimbatore Zonal Unit, 155-1, Lakshmanan
Street, Ukkadam, Coimbatore-641 001

2. The Assistant Commissioner (ST)(FAC)

Review Appeal and Legacy, Krishnagiri.

..Respondent(s)

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Mandamus directing the 1st Respondent to forthwith withdraw the negative blocking of the electronic credit ledger of the Petitioner consequent to the DRC-01A dated 29.07.2025 vide DIN 202507DSS3000000CF CF on the file of the 1st Respondent carried by way of



issuance of Rule 86A notices vide Reference No. Roc.9/2025/A3 dated 20.06.2025 by the 2nd Respondent to various third-party suppliers.

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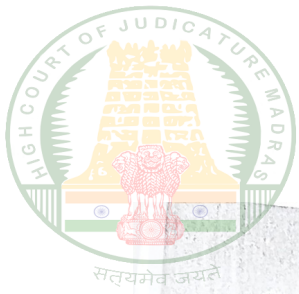
For Petitioner(s): R.Hemalatha
C.S.Sree Narayan
Raju.D
A.Rithika
Prashanth.N
Devanand .J.R

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

The petitioner, who is a supplier of goods to various business entities, is before this Court seeking a direction to unblock the Input Tax Credit (ITC) blocked by the Department on the ground that the petitioner is an unregistered person.

2. The learned counsel for the petitioner has produced a copy of the letter dated 13.11.2025 purportedly signed by the Assistant Commissioner (ST), Thudiyalur Circle, Coimbatore, wherein it is stated as follows:-



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GSTIN: 33BHZPD1632A1ZR

O/o the Assistant Commissioner (ST),
Thudiyalur Circle, Coimbatore,
Dated: 13.11.2025

CERTIFICATE

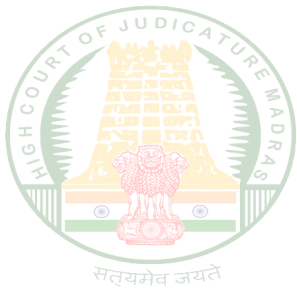
I hereby certify that, upon due verification, it has been ascertained that Tvl. Dinakaran & Co (GSTIN: 33BHZPD1632A1ZR) is genuine and active taxpayer, having its principal place of business at 12/6A, Ulaipalar Street, Kuttai Thottam, Vellaikinar Post, Coimbatore - 641 029 and with 2 (two) additional places at salem.



[Signature]
Assistant Commissioner (ST),
Thudiyalur Circle,
Coimbatore.

To
Tvl. Dinakaran & Co,
12/6A, Ulaipalar Street, Kuttai Thottam,
Vellaikinar Post, Coimbatore - 641 029.

3. In the said letter, it is stated that, prima facie, the petitioner's GST registration is valid as per the aforesaid certificate issued by the Assistant Commissioner (St), Thudiyalur Circle, Coimbatore.



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4. In view of the aforesaid communication, it is open to the petitioner, being a registered person, to approach the concerned authority under Rule 86(A) (ii) of the respective GST Rules for unblocking the Input Tax Credit on the strength of the said certificate obtained by the petitioner.

5. This writ petition stands closed with the above liberty and instructions.

No costs. Connected Writ Miscellaneous Petition is closed.

21-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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C.SARAVANAN, J.

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