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The Hon'ble High Court of Bombay in the case of Dee Vee Projects Ltd.v. Government of Maharashtra & Ors, [2022] 135 taxmann.com 189 (Bombay) has held that order blocking electronic credit ledger without showing satisfaction of the authority on the necessity and without reasons in writing is arbitrary and illegal. Facts of the case The petitioner is engaged in infrastructure development in various states of India, including the State of Maharashtra. The petitioner regularly filed its GST returns till September 2020. Till that time, the petitioner availed credit in it's Electronic Credit Ledger ("ECL") of ₹ 48,79,61,446/- as permissible under law. The operation of ECL went on smoothly till 1.7.2021, despite initiation of some alleged illegal action in the nature of registration