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48 Blocking of ITC Electronic Credit Ledger cannot be blocked beyond the period of one year. Electronic Credit Ledger of the Petitioner was blocked for about two and half years. Therefore, appellant invoked the extraordinary writ jurisdiction of Hon'ble High Court under Article 226 of the Constitution of India and has prayed for a direction to the respondent to unblock the Electronic Credit Ledger, more particularly, when the period of one year as prescribed under sub-rule 3 of Rule 86A of the CGST/IGST Rules has elapsed from the date of order of blocking of the Electronic Credit Ledger. It was observed by the Hon'ble High Court that, the rule itself provides the Electronic Credit Ledger can be blocked for a period of one year. On expiry of a period of one year, it would automatically get unblocked. In fact, it was the duty of the authority concerned to permit the assessee, i.e. the writ-appl.....