HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 6128 OF 2025

Between:

M/s.Owaise Traders, 1-4-549/D, Bholakpur, Hyderabad, Telangana, rep. by its Proprietor Sri Abdul Gaffar (GSTIN - 36AILPA3229Q1ZY).

.....PETITIONER

AND

1. The State of Telangana, Rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in blocking the use of input tax credit of petitioner's electronic credit ledger dated 11.02.2025 for an amount of Rs.68,41,688/- as illegal and contrary to the judgment of this Hon'ble Court in M/s.Bhavani Oxides and Others Vs. State of Telangana and Others in W.P.Nos.10390/2024 and batch dated 26.06.2024 and is in violation of the principles of natural justice and unsustainable in law, onsequently set aside the impugned action of blocking Credit Ledger made by the 2nd respondent on

11.02.2025 vide Ref.No.BL3602250000155 for an amount of Rs.68,41,688/- (with negative balance).

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 2nd respondent to unblock the Electronic Credit Ledger of the petitioner vide blocked on 11.02.2025 in Ref.No.BL3602250000155 for an amount of Rs.68,41,688/- (with negative balance) vide GSTIN — 36BXSPP3000M1Z4 of the petitioner immediately.

Counsel for the Petitioner : SRI B.KRISHNA REDDY

Counsel for the Respondents : SRI SWAROOP OORILLA, LEARNED SPECIAL GP FOR TAXES

The Court made the following ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.6128 of 2025

ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri B.Krishna Reddy, learned counsel appears for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. Learned counsel for the parties, during the course of hearing, fairly submit that since the Electronic Credit Ledger of the petitioner is blocked without following the principles of natural justice, the point is squarely covered by the order passed by this Court in W.P.No.10390 of 2024 and batch, decided on 26.06.2024. The petition may be disposed of in terms of the said order.

3. In view of the consensus arrived at, the action of the respondents in unilaterally blocking the Electronic Credit Ledger of the petitioner is disapproved and set aside.

4. Accordingly, the Writ Petition is disposed of, by reserving liberty to the respondents to proceed against the petitioner, in accordance with law. No costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-L.LAKSHMI BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Revenue (CT) Department, Secretariat, State of Telangana at Hyderabad, Telangana
2. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
3. Two CCs to SRI SWAROOP OORILLA, LEARNED SPECIAL GP FOR TAXES, High Court for the State of Telangana at Hyderabad. [OUT]
4. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
5. Two CD Copies

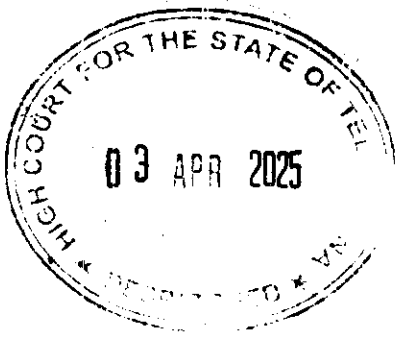
SA
LS PA

HIGH COURT

DATED:10/03/2025

ORDER

WP.No.6128 of 2025



DISPOSING OF THE W.P

WITHOUT COSTS.

(8) PA
24/3/25