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

WEDNESDAY, THE SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 8971 OF 2025

Between:

M/s. Naskon Associates LLP, Having its address at 8-5-121/19/38, Mailardevpally, Bandlaguda Village, Hyderabad, Telangana Represented by its Authorized Signatory, Shilpa Banda, W/o. V Satish, Aged about 44 Years, R/o. Plot No 1235, Road No 60, Jubilee hills, Hyderabad.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur -3 Circle, Madhapur Division, Hyderabad.
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Proceedings of the Respondent No. 1 dated 02/01/2025 Blocking the electronic credit ledger of the Petitioner under Rule 86A of the CGST Rules and the Consequent blockage of the Electronic Credit Ledger through Reference No. BL3601250000008 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India. violative of principles of natural justice, and without authority of law and consequently set aside the same.

IA 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 pleased to suspend the Proceedings of the Respondent No. 1 dated 02/01/2025 Blocking the electronic credit ledger of the Petitioner under Rule 86A of the CGST Rules and the Consequent blockage of the Electronic Credit Ledger through Reference No. BL.3601250000008.

Counsel for the Petitioner : SRI M.NAGA DEEPAK

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

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.8971 of 2025

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

Sri M.Naga Deepak, 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/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Madhapur -3 Circle, Madhapur Division, Hyderabad.
2. The Principal Secretary to Government, Revenue Department (Commercial Tax),State of Telangana, Hyderabad, Telangana.
3. One CC to SRI M.NAGA DEEPAK, Advocate. [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
5. Two CD Copies.

BSK
LS

HIGH COURT

DATED:02/04/2025



ORDER

WP.No.8971 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

7 copies
15/4/25