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

MONDAY ,THE TWENTY FOURTH 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: 299 OF 2025

Between:

M/s. Shree Om Aluminium, Ground Floor, 5-3-1041/5, Shanker Bagh, Osmangunj, Hyderabad, Telangana- 500012 Represented By its Proprietor, Mr. Pramod Ramavat, S/o. Shiv Prasad, R/o. 5-1-2841, Sikh Galli, Flower Market, Jambagh, Nampally, Hyderabad- 500095

...PETITIONER

AND

1. The Assistant Commissioner (ST)The Assistant Commissioner (ST), Afzalgunj- Maharajgunj Circle, Charminar Division, 8th Floor, Gagan Vihar Building, Nampally, Hyderabad
2. The Commissioner of State Tax, C.T. Complex Opp.Gandhi Bhavan, M.J. Road, Hyderabad, Telangana - 500 001
3. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring the action of Respondent no. 1 in negatively blocking the electronic credit ledger for an amount of Rs.30,60,200/- (by recovering available ITC balance of Rs.6,50,077/- and creating negative balance of Rs.24,10.123/-) in electronic credit ledger of the Petitioner through reference no BL3611240000075 dated 06.11.2024 by way of e mail intimation as being void, arbitrary. illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently set aside the same as null and void

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 to suspend the intimation of the 1st Respondent dated 06.11.2024 and restore the blocked electronic credit ledger.

Counsel for the Petitioner: SRI. V. VEERESHAM

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader 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.299 of 2025

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

Sri V.Veeresham, 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 (ST)The Assistant Commissioner (ST), Afzalgunj-Maharajgunj Circle, Charminar Division, 8th Floor, Gagan Vihar Building, Nampally, Hyderabad
2. The Commissioner of State Tax, C.T. Complex Opp.Gandhi Bhavan, M.J. Road, Hyderabad, Telangana - 500 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
4. One CC to SRI. V. VEERESHAM Advocate [OPUC]
5. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

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HIGH COURT

DATED:24/03/2025



ORDER

WP.No.299 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(9) PA
8/4/25