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

FRIDAY, THE TWENTY EIGHTH 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: 8574 OF 2025

Between:

Mr. Rajesh Kumar Sharma, S/o Mr. Parameshwar Dayal Sharma, aged 48 years, Occ.. Business and Proprietor of M/s Sharma Brothers, 4-1-124/125, Mahankali Street, Secunderabad - 500 003, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Mahankali Street - RP Road - 1, Admn. State, Secunderabad Division, 5-9-279, 6th Floor, Mayur Kushal Complex, C Block, Abids, Hyderabad - 500 001, Telangana.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad - 500 001.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaring the action of the Respondents in blocking the electronic credit ledger of the Petitioner through Reference No.s. BL3610230000339, dated 10.10.2023 and BL3609240000187 dated 11.09.2024, 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 direct the Respondents to unblock the electronic credit leger of the Petitioner in the interests of justice.

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 blocking of the electronic credit ledger of the Petitioner through Reference No.'s. BL3610230000339, dated 10.10.2023 and BL3609240000187 dated 11.09.2024, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A. V. A. SIVA KARTIKEYA

Counsel for the Respondents: SRI SWAROOP OORILA,
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.8574 of 2025

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

Sri A.V.A. Siva Kartikeya, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Learned counsel for the parties, during the course of hearing, fairly submits that the Electronic Credit Ledger of the petitioner is blocked without following the principles of natural justice and 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.

Interlocutory applications, if any pending, shall also stand closed.

SD/-L.LAKSHMI BABU
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

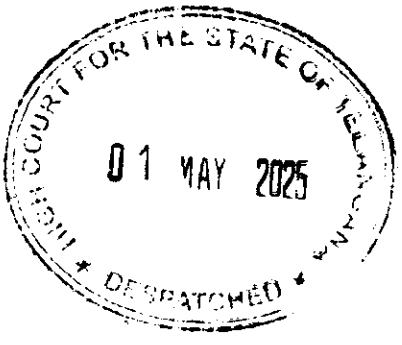
To,

1. The Assistant Commissioner (ST), Mahankali Street - RP Road - 1, Admn. State, Secunderabad Division, 5-9-279, 6th Floor, Mayur Kushal Complex, C Block, Abids, Hyderabad - 500 001, Telangana.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, The State of Telangana, Hyderabad - 500 001.
4. One CC to Sri A. V. A. Siva Kartikeya, Advocate [OPUC]
5. Two CC to The Special 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:28/03/2025



ORDER

WP.No.8574 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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10/4/25

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