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

THURSDAY ,THE THIRTEENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 18154 OF 2024

Between:

M/s. SRI KRISHNA ENTERPRISES, Sy. No. 854/E, Shutter no. 4, Brindavan Colony, Burgula Village, Farooq Nagar Mandal, Telangana. Represented by its Proprietor Mr. Himanshu Joshi.

...PETITIONER

AND

1. The Superintendent of Central Tax, Shad Nagar CGST Range, Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
2. The Assistant Commissioner of Central Tax, Shad Nagar CGST Range, Shamshabad CGST Division, Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
3. The Superintendent of Central Tax (Anti Evasion), Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
4. The Additional Commissioner (Appeals- I), O/o. The Commissioner of Customs and Central Tax, Hyderabad Commissionerate, Hyderabad.
5. The Principal Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
6. The Union of India, Represented by its secretary, Ministry of Finance, Central Secretariat, New Delhi.

...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 an appropriate writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 4th respondent in passing the impugned order dated 27- 03- 2024 through which he has confirmed the order of the 2nd respondent in inserting negative blocking of ITC in the Electronic Credit Ledger as illegal, arbitrary, high handed, without authority of law and jurisdiction, in violation of principles of natural justice contrary to the

provisions of the Act and set aside the same and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

IA NO: 1 OF 2024

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 forthwith revoke the negative blocking of the Electronic Credit Ledger of the petitioner for enabling the petitioner to file its monthly returns pending disposal of the Writ Petition and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case as otherwise the petitioners will be put to irreparable loss and hardship.

IA NO: 3 OF 2024

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 grant leave to file additional affidavit and consider the same as part and parcel of the main writ petition

IA NO: 2 OF 2024

Between:

1. The Superintendent of Central Tax, Shad Nagar CGST Range, Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
2. The Assistant Commissioner of Central Tax, Shad Nagar CGST Range, Shamshabad CGST Division, Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
3. The Superintendent of Central Tax (Anti Evasion), Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
4. The Additional Commissioner (Appeals- I), O/o. The Commissioner of Customs and Central Tax, Hyderabad Commissionerate, Hyderabad.
5. The Principal Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad.
6. The Union of India, Represented by its secretary, Ministry of Finance, Central Secretariat, New Delhi.

AND **...PETITIONERS/RESPONDENT No. 1to6**

M/s. Sri Krishna Enterprises, Sy. No. 854/E, Shutter no. 4, Brindavan Colony, Burgula Village, Farooq Nagar Mandal, Telangana. Represented by its Proprietor Mr. Himanshu Joshi.

...RESPONDENT/WRIT PETITIONER

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 vacate the interim order dated 23-07-2024 in WP No. 18154 of 2024 and dismiss the above referred Writ Petition

Counsel for the Petitioner: SRI. V. BHASKAR REDDY SENIOR COUNSEL REP SRI V. SIDDHARTH REDDY

Counsel for the Respondents: SRI T. SANJAY REDDY, SENIOR COUNSEL

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.18154 OF 2024

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

Sri V.Bhaskar Reddy, learned Senior Counsel appearing for Sri V.Siddharth Reddy, learned counsel for the petitioner, submits that this Writ Petition has rendered infructuous.

2. Accordingly, this Writ Petition is dismissed having rendered infructuous. No costs.

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

SD/-L.LAKSHMI BABU
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. V. SIDDHARTH REDDY, Advocate [OPUC]
2. One CC to SRI. T. SANJAY REDDY, Senior SC FOR CBIC [OPUC]
3. Two CD Copies

B M
LS

HIGH COURT

DATED:13/02/2025



ORDER

WP.No.18154 of 2024

DISMISSING THE WRIT PETITION AS INFRUCTOUS WITHOUT COSTS

(5)

Kpv

28/4/25