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

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

PRESENT

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

WRIT PETITION NO: 9950 OF 2025

Between:

M/s. Kaveri Enterprise, Ground floor, Shop No. 164, Madhav Complex, King Koti Road, Ram koti, Hyderabad, Telangana, 500001 Represented By its Proprietor, Mr. Chaman Lal, aged about 65 years, S/o. Mohan Lal, having temporary residence at Ground floor, 99, Krishna villa, Jambaug 7th Street, Osmangunj, Hyderabad, Telangana- 500012

...PETITIONER

AND

1. The Assistant Commissioner (ST), Sultan Bazar Circle, Abids Division, 5-4-435, Old Kakatiya Hotel Building, 3rd Floor, Nampally, Hyderabad- 500 001
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, 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 9,11,55,383/- (having IGST Z 3,38,47,245/-, CGST 2,86,54,069/- and SGST 2,86,54,069/-) in electronic credit ledger of the Petitioner through reference no BL3603250000155 dated 13.03.2025 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 13.03.2025 and restore the blocked electronic credit ledger.

Counsel for the Petitioner : SRI V.VEERESHAM

Counsel for the Respondents: SRI T.CHAITANYA KIRAN, AGP,
rep., 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.9950 of 2025

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

Sri V.Veeresham, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing 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 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/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

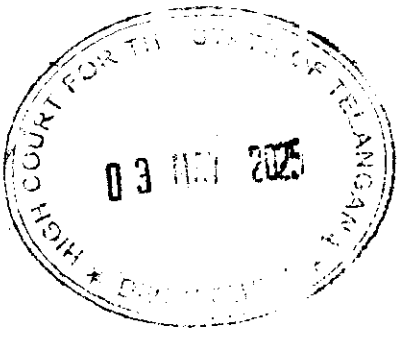
To,

1. The Assistant Commissioner (ST), Sultan Bazar Circle, Abids Division, 5-4-435, Old Kakatiya Hotel Building, 3rd Floor, Nampally, Hyderabad- 500 001
2. The Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, State of Telangana, Hyderabad, Telangana
3. One CC to SRI V.VEERESHAM, 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:09/04/2025



ORDER

WP.No.9950 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(7)

kyr
21/4/25