IN THE 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: 3968 OF 2025

Between:

M/s Attal Plastics, (Old Address) 4-5-145/A, Sultan Bazar. Hashmath Gunj, Hyderabad, Present address.3-4-468, Ground Floor, Opp. Reddy Womens College,Barkatpura, Hyderabad rep. by its Proprietor Prem Nivas Attal S/o Late Ramnivas Attal R/o Hyderabad

...PETITIONER

AND

1. Assistant Commssioner (ST), Barkatpura - Sultan Bazar Circle, Abids Division, 2nd Floor, Old Kakatiya Hotel, Nampally, Hyderabad.
2. Deputy Commissioner of State Tax-1, (Enforcement Wing) O/o of the Commissioner of Goods and Service Taxes, Commissioner of Commercial Taxes Building, Nampally, Hyderabad.
3. Commissioner of State Goods Service Taxes, Government of Telangana, Commercial Taxes Building, 1st Floor, Nampally, Hyderabad.
4. The State of Telangana, rep. by its Principal Secretary, Revenue (TGST)(State Tax) Department, Secretariat, Hyderabad.
5. Branch Manager, The A.P. Mahesh Co.Op. Urban Bank Ltd., Old MLA quarter, H. Nagar Branch, Hyderabad

...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 Writ of Mandamus or any other appropriate writ, order or direction declaring the action of the 1st Respondent dt.09-01-2025 in withdrawing the input tax credit claim of Rs.14,42,931/- under the CGST Act, 2017, Rs. 35,95,391/- under the SGST Act, 2017 Rs.20,53,440/-, under the IGST Act, 2017, totaling to Rs.70,91,762/- and cash credit of Rs.29,64,424/-under the IGST from out of the GST portal without issuing any notice to the petitioner, pursuant to the appeal order dt. 07-08-2023 for the financial year 2018-19 against which the petitioner have to prefer further an appeal before the GST Tribunal under sedion

112 of the Act, which is not yet been constituted till date, is bad in law, illegal, arbitrary, unjustified, unconstitutional besides being quite contrary to the provisions of the Act and set aside the coercive withdrawal from out of the GST portal dt.09-01-2025 and issued notice dt.22-01-2025 to the 5th respondent by the 1st Respondent.

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 direct the 1st Respondent to release the input tax credit collected coercively from out of the GST portal with regard to the input tax credit claim Rs.14,42,931/- under the CGST Act, 2017, Rs. 35,95,391/- under the SGST Act, 2017 Rs.20,53,440/-, under the IGST Act, 2017 and cash credit of Rs.29,64,424/-under the IGST GST portal, without any notice to the petitioner against the order in appeal dt.07-08-2023 for the financial year 2018-19 against which the petitioner have to prefer further GST appeal before the GST Tribunal and to direct the 1st respondent to lift the bank attachment dt.22-01-2025 issued to the 5th respondent pending disposal of the above writ petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents: SRI SWAROOP OORILLA, SPL GP 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.3968 of 2025

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

Sri Tejprakash Toshniwal, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-State Tax.

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this petition may be disposed of in terms of order passed in W.P.No.3600 of 2024.

3. Accordingly, as agreed, the Writ Petition is **disposed of**, by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer and deposit the same with the Department within four weeks from today. The petitioner shall approach the Tribunal within three months from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within aforesaid time, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this

Court has not expressed any opinion on the merits of the case.

No costs.

Interlocutory applications, if any pending shall also stand closed.

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (ST), Barkatpura - Sultan Bazar Circle, Abids Division, 2nd Floor, Old Kakatiya Hotel, Nampally, Hyderabad.
2. Deputy Commissioner of State Tax-1, (Enforcement Wing) O/c of the Commissioner of Goods and Service Taxes, Commissioner of Commercial Taxes Building, Nampally, Hyderabad.
3. Commissioner of State Goods Service Taxes, Government of Telangana, Commercial Taxes Building, 1st Floor, Nampally, Hyderabad.
4. The Principal Secretary, Revenue (TGST)(State Tax) Department, The State of Telangana, Secretariat, Hyderabad.
5. Branch Manager, The A.P. Mahesh Co.Op. Urban Bank Ltd., Old MLA quarter, H. Nagar Branch, Hyderabad
6. One CC to SR TEJPRAKASH TOSHNIWAL Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, SPL GP for State Tax, High Court for the State of Telangana. [OUT]
8. Two CD Copies

BN
GJP

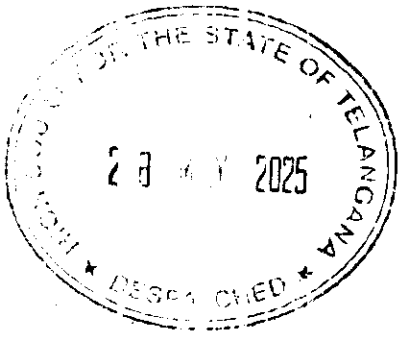
CHR

HIGH COURT

DATED:13/02/2025

ORDER

WP.No.3968 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(11) CHR
21/05/25