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

WEDNESDAY ,THE THIRTIETH 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: 12359 OF 2025

Between:

M/s.Expressway Services Private Limited, Represented by Komandla Dixith Rao Having Registered Office at Flat No. 501, PS Residency, Jai Hind Enclave Road, Blue Dart DHL Courier, Madhapur, Hyderabad, Telangana - 500081.

...PETITIONER

AND

1. The Deputy Director, Directorate General of GST Intelligence, Vishakhapatnam Zonal Unit D. No. 28-14-17, Suryabagh, Beside Melody Theatre, Vishakhapatnam 530020.
2. The Principal Additional Director General, Directorate General of GST Intelligence, Vishakhapatnam Zonal Unit D. No. 28-14-17, Suryabagh, Beside Melody Theatre, Vishakhapatnam - 530020.
3. The Principal Commissioner of Central Tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500081.
4. State of Telangana, Represented by Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500 004.
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001.

...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, Order or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring the letter bearing F. No. DGGI/INV/GST/1449/2024 - Gr. E dated 08/01/2025 issued by the Respondent No.1 under Rule 86A of the CGST Rules, 2017, blocking the Input Tax Credit of the Petitioner as without jurisdiction, erroneous, arbitrary, illegal, passed in violation of CBEC Circular No. CBEC-20/16/05/2021-GST dated 02/11/2021 and principles of

natural justice, and settled principles of law, in the interest of justice and equity, and in accordance with the scheme of the GST Acts

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 stay the blocking of ITC amounting to Rs. 1,33,32,954/- and any coercive steps towards recovery of such amount being. taken against the Petitioner by the Respondents pursuant to the impugned Order dated 08/01/2025

Counsel for the Petitioner: SRI. KARAN TALWAR

Counsel for the Respondent Nos.1 to 3: Ms. PRAVALIKA REPRESENTING FOR SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

Counsel for the Respondent No.4: SRI SWAROOP OORILLA SPL. GP FOR STATE TAX

Counsel for the Respondent No.5:----------

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.12359 of 2025

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

Sri Karan Talwar, learned counsel for the petitioner and Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 to 3 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent No.4.

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

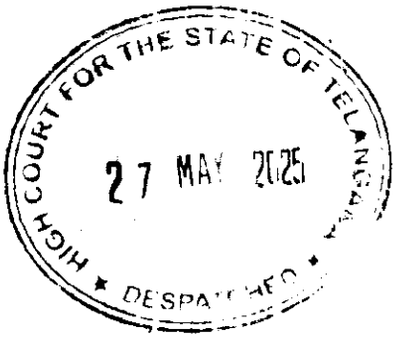
To,

1. The Deputy Director, Directorate General of GST Intelligence, Vishakhapatnam Zonal Unit D. No. 28-14-17, Suryabagh, Beside Melody Theatre, Vishakhapatnam 530020.
2. The Principal Additional Director General, Directorate General of GST Intelligence, Vishakhapatnam Zonal Unit D. No. 28-14-17, Suryabagh, Beside Melody Theatre, Vishakhapatnam - 530020.
3. The Principal Commissioner of Central Tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500081.
4. The Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500 004.
5. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
6. One CC to SRI KARAN TALWAR Advocate [OPUC]
7. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
8. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
9. Two CD Copies

KKS
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HIGH COURT

DATED:30/04/2025



ORDER

WP.No.12359 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

(12) SN.J
22/5/25