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

WEDNESDAY, THE THIRTIETH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE P.SAM KOSHY

WRIT PETITION NO: 20366 OF 2025

Between:

Naveen Steels, Rep by its Sole Proprietor Naveen Kumar Sharma 8-2-542/V/3, Venugopal Enclave, Road No.7. Banjara Hills, Hyderabad, Telangana- 500034,

...PETITIONER

AND

1. The Assistant Commissioner (GST)(ST), Jubilee Hills, II, Punjagutta Division, T.G.
2. The Commissioner of State Tax, The Slate GST Department. State GST Commissioner Office. Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary. Revenue (CT) Department. 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, or order or direction declaring the blocking of the Input Tax Credit from Electronic Credit Ledger of the Petitioner to the tune of Rs. 13,86,924/- (Rs. 7,55,877/- CGSTplus Rs. 6,31,047/- SGST) as void ab-initio, without jurisdiction. illegal, arbitrary, violation of settled principles of law, amounts to parallel proceedings and violation of Article 19(1)(g) and 300A of the Petitioner.

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 unblock the Input Tax credit blocked in the Electronic Credit Ledger of the Petitioner in GSTN portal.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondents : SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE P. SAM KOSHY

WRIT PETITION No.20366 of 2025

ORDER:

Sri Jai Kishan Solanki, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Taxes appears for respondent Nos.1 and 2.

2. This writ petition has been filed against blocking of the Electronic Credit Ledger of the petitioner by the respondent State Tax authorities on 06.05.2024.

3. Learned counsel for the petitioner submits that till date the Electronic Credit Ledger has not been unblocked, which is contrary to the mandate of Rule 86A(3) of the Central Goods and Services Tax Rules, 2017, (for short, "the Rules) which prescribes upper limit of one year till when the Electronic Credit Ledger can be blocked without any proceedings.

4. Learned Special Government Pleader for the State Tax submits that in case the Electronic Credit Ledger of the petitioner is lying blocked for a period of more than one year, he would instruct the concerned officer to immediately unblock it.

5. Having heard the learned counsel for the parties, the writ petition is being disposed of on the specific statement of the learned Special Government Pleader for State Tax that since the Electronic Credit Ledger of the petitioner is lying blocked for more than one year since 06.05.2024, it is going to be unblocked without any delay.

6. Accordingly, the writ petition is disposed of leaving the question of law open to be adjudicated in an appropriate proceeding.

Miscellaneous petitions, pending if any, stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

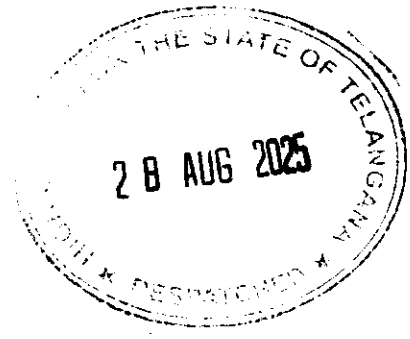
To,

1. The Assistant Commissioner (GST)(ST), Jubilee Hills, II, Punjagutta Division, T.G.
2. The Commissioner of State Tax, The Slate GST Department. State GST Commissioner Office. Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The Principal Secretary. Revenue (CT) Department. State of Telangana, Hyderabad
4. One CC to SRI JAI KISHAN SOLANKI, Advocate. [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
6. Two CD Copies.

RSK

HIGH COURT

DATED:30/07/2025



ORDER

WP.No.20366 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 MT
28/8/25