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

MONDAY, THE EIGHTEENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE SUJOY PAUL

THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION NO: 31269 OF 2024

Between:

M/s. Shri Shamlaji Sales Private Limited, rep. by its Director, Mr. Ravi Modani, 2-4-428, Ground Floor, M.G.Road, Ramgopalpet, Secunderabad-500 003

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Ramgopalpet Ranigunj 2 Circle, Begumpet Division, Hyderabad.
2. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 of Mandamus or any other appropriate writ or order or direction declare the proceedings of 1st Respondent in blocking the total Input tax credit of Rs.1,84,48,044/- in electronic credit ledger on 27.2.2024 as without jurisdiction and in violation of principles of natural justice. and (b)direct the 1st Respondent to reverse the negative blocked credit in a sum of Rs.1,84,48,044/- in the electronic credit ledger of the Petitioner on the GST Portal.

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

pleased to suspend the impugned proceeding passed by the 1st Respondent on 27.02.2024 by blocking the input tax credit under the Central Goods and Services Tax Act, 2017 and also under the Telangana State Goods and Services Tax Act, 2017, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the RespondentsNo.1&2:SWAROOP OORILLA,SpL.GP State Tax

Counsel for the Respondent No.3 : SRI MUKHERJEE, rep.,
SRI GADI PRAVEEN KUMAR, DY.SO.GEN

The Court made the following: ORDER

THE HONOURABLE SRI JUSTICE SUJOY PAUL

AND

THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION No.31269 of 2024

ORDER *(per Hon'ble Sri Justice Sujoy Paul)*

Sri P.Karthik Ramana, learned counsel for the petitioner, Sri Swaroop Oorilla, learned Special Government Pleader for State Tax,for respondent Nos.1 and 2 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.3.

2. With the consent, finally heard.

3. The specific point raised by learned counsel for the petitioner is that the petitioner's Electronic Credit Ledger has been unilaterally blocked by the respondents in the teeth of Rule 86-A of the Central Goods and Services Tax Rules, 2017 without affording an opportunity to the petitioner. The matter is covered by recent order of this Court in WP.No.10390 of 2024.

4. Learned Special Government Pleader for State Tax submits that the Electronic Credit ledger is indeed blocked without affording an opportunity to the petitioner and the matter is covered by the aforesaid order of this Court.

5. In view of the aforesaid stand of parties, the impugned action of blocking the Electronic Credit Lodger by the respondents is disapproved and the same is set aside. Liberty is reserved to the respondents to proceed against the petitioner in accordance with law.

6. Accordingly, the Writ Petition is **disposed of.** No costs.

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

SD/- P.Ch. NAGABHUSHAMBA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (State Tax), Ramgopalpet Ranigunj 2 Circle, Begumpet Division, Hyderabad.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad.
3. The Secretary, Government of India, Ministry of Finance,Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate. [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax. [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
7. Two CD Copies.

BSK

GJP

HIGH COURT

DATED:18/11/2024



ORDER

WP.No.31269 of 2024

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

PA

20/1/25

9 copies.