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

FRIDAY,THE NINETEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 28222 OF 2025

Between:

Shree Shyam Tyre Trading Company, 15-9-372, Mahabubgunj, Siddiamber Bazar, Hyderabad Telangana Rep. By its Proprietrix Smi. Jaya Jain, W/o. Rajesh Kumar Jain Aged about 46 Years.

...PETITIONER

AND

1. The Assistant Commissioner State Tax, Gowliguda, Osmangunj, Abids Division, Hyderabad.
2. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar Secretariat Building,Saifabad, Hyderabad, Telangana.
3. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi - 110001.
4. The Branch Manager, ICICI Bank, Siddiamber Bazar Branch, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the inaction of the Respondents in not disposing of the representations of the Petitioner pending since 22-05-2025 duly acknowledged by the 1 Respondent Office and 25-08-2025 declined for acknowledgment by the respondent authorities as illegal, arbitrary, unjust, improper, without authority of law, contrary to the provisions of the GST Act 2017, violation of principles of natural justice, and consequently direct the Respondents to issue show cause notice

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 Respondents to unfreez of the Petitioner's Bank account lying in ICICI Bank, Siddiamber Bazar Branch, Hyderabad (A/c. No. 665001516227) since 31-03-2025 pending disposal of the writ petition

Counsel for the Petitioner: SRI. GANESH BHUJANGA RAO VADDURI

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: ---

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.28222 of 2025

ORDER:

Learned counsel Sri V.Ganesh Bhujanga Rao appears for the petitioner.

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

2. Heard the learned counsel for the parties.

3. The petitioner is a proprietary firm and its GST registration No.36AGAPJ6956G1ZA has been cancelled by the department. Later, a proceeding under Section 73 of the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), has been conducted by the State Tax Officer imposing a demand of Rs.18,88,797.19 on account of excess availment of Input Tax Credit. The proprietrix of the petitioner claims to be unaware of the said order-in-original. However, later she came to know of the order when her bank account was

freezed upon issuance of DRC-13 under Section 79(1)(c) of the Act. According to her, she is unable to access the department's portal as she is not able to reset the username and password etc. The portal is showing error on being accessed. Therefore, she had filed a representation on 22.05.2025, which has remained unaddressed. She also has prayed for defreezing of her account. The petitioner apparently wants to challenge the order-in-original and also seek revocation of cancellation of the registration. In order to do so, she wants to access the portal where she is facing technical issues.

4. Therefore, at this stage, without making any comments on the merits of the case of the petitioner, the writ petition is disposed of with a direction to respondent No.1 to consider and dispose of the representations of the proprietrix of the petitioner dated 22.05.2025 (Annexure P-3) and 25.08.2025 (Annexure P-4) in accordance with law, within a period of two weeks from the date of receipt of a copy of this order. Needless to say that the petitioner may have recourse to the remedy available in law as

against the cancellation of its GST registration, the order-in-original passed under Section 73 of the Act and the consequential freezing of the account in recovery proceedings before the appropriate authority. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner State Tax, Gowliguda, Osmangunj, Abids Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar Secretariat Building,Saifabad, Hyderabad, Telangana.
3. The Secretary, Ministry of Finance, Union of India, New Delhi - 110001.
4. The Branch Manager, ICICI Bank, Siddiamber Bazar Branch, Hyderabad, Telangana.
5. One CC to SRI. GANESH BHUJANGA RAO VADDURI Advocate [OPUC]
6. One CC to DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR
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HIGH COURT

DATED:19/09/2025



ORDER

WP.No.28222 of 2025

DISPOSING THE WP
WITHOUT COSTS

(11)
14/X/25
D.K