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

TUESDAY, THE SIXTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 19101 OF 2025

Between:

M/s. AM.J. & Company, Rep. by its Proprietor Shaik Mohd. Abdul Jabbar, Dr.No.10-1-126/105, Shop No.105, Ashoka Plaza, Masab Tank, Hyderabad-500028.

...PETITIONER

AND

1. The State of Telangana, Rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Mehdipatnam-2 Circle, Charminar Division, 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 a Writ, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned proceedings dated 22.05.2025 vide Procdgs.No.A4/36AUCPS2437D1ZS/2025 under Rule 86-A of the TGST Rules, 2017 blocking the petitioners Electronic Credit Ledger for an amount of Rs.12,16,36,159/- without issuing any notice as illegal, perverse, unsustainable in law and contrary to the judgment of this Hon'ble Court in M/s.Bhavani Oxides and Others Vs. State of Telangana and Others in W.P.Nos.10390/2024 and batch dated 26.06.2024 and is in violation of the principles of natural justice, consequently set aside the said proceedings dated 22.05.2025 vide Procdgs.No.A4/36AUCPS2437D1ZS/2025.

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 2nd respondent to unblock the Electronic Credit Ledger of the petitioner which is blocked pursuant to the proceedings dated 22.05.2025 vide Procdgs.No.A4/36AUCPS2437DIZS/2025 under Rule 86-A of the TGST Rules, 2017 immediately.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

Counsel for the Respondents: SRI K.SAI AKARSH, AGP, REP. FOR
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 G.M.MOHIUDDIN

WRIT PETITION No.19101 of 2025

ORDER:

Heard Mr. B.Krishna Reddy, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. Petitioner's Electronic Credit Ledger was blocked on 22.05.2025 under Rule 86A of the Telangana Goods and Services Tax Rules, 2017, which according to it was illegal and without any notice.

3. Learned Assistant Government Pleader for the respondents was asked to seek instructions.

4. Today when the matter has been taken up, learned Assistant Government Pleader for the respondents, on instructions, submits that the Electronic Credit Ledger of the petitioner has been unblocked on 01.09.2025.

5. Learned counsel for the petitioner does not dispute that the Electronic Credit Ledger has been unblocked. However, he submits that the petitioner is being made to pay penalty.

6. From a perusal of the writ petition, it appears that any such order imposing penalty is not under challenge. Petitioner may have a remedy before the appropriate forum, if any proceedings have been conducted in respect of any charges under the Telangana Goods and Services Tax Act, 2017 by the respondent authorities. However, so far as this matter is concerned, since the Electronic Credit Ledger has been unblocked, nothing survives to be decided.

7. Accordingly, the instant Writ Petition is disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana, State of Telangana.
2. The Assistant Commissioner (ST), Mehdipatnam-2 Circle, Charminar Division, Hyderabad, Telangana.
3. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
4. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

BSR
BS

HIGH COURT

DATED: 16/09/2025

ORDER

WP.No.19101 of 2025



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

27/10/25