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

THURSDAY, THE EIGHTEENTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH**
**AND**
**THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NO: 28794 OF 2025**

**Between:**

Mr. Ajay Kumar Goyal, S/o Late Mr. Ramkishan Goyal, aged 58 years, Occ.- Business, R/o. 3-5-121/E/1/2, Shanthi Nikatan, Ramkote, Near Eden Gardens, Hyderabad - 500 001, Proprietor - M/s A.K. Enterprises, Hyderabad.

**...PETITIONER**

**AND**

1. The Assistant Commissioner, Rajendranagar -1 Circle, Saroornagar Division, 7th Floor, Gagan Vihar Complex, Nampally, Hyderabad -500 001, Telangana.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT- II) Department, Secretariat, Hyderabad - 500 001.

**...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, Order or Direction, declaring the action of the Respondents in blocking the electronic credit ledger of the Petitioner through Reference No.- BL3610240000127, dated 05.10.2024, as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently direct the Respondents to unblock the electronic credit leger of the Petitioner in the interests of justice.

**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 suspend the blocking of the electronic credit ledger of the Petitioner through Reference No.- BL3610240000127, dated 05.10.2024, pending disposal of the above Writ Petition, pending disposal of the above Writ Petition.

**Counsel for the Petitioner: SRI A. V. A. SIVA KARTIKEYA**

**Counsel for the Respondents: SRI K. SAI AKARSH, AGP FOR STATE TAX**

**The Court made the following: ORDER**

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

The Hon'ble The Chief Justice Sri Aparesh Kumar Singh

and

The Hon'ble Sri Justice G.M.Mohiuddin

Writ Petition No.28794 of 2025

Dated: 18.12.2025

Between:

**Ajay Kumar Goyal**
**S/o late M.Ramkishan Goyal**

...Petitioner

and

**The Assistant Commissioner,**
**Rajendranagar-1 Circle, Saroornagar Division,**
**7th floor, Gagan Vihar Complex, Nampally,**
**Hyderabad and 2 others.**

...Respondents

Order:

Heard Mr. A.V.A.Siva Kartikeya, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader for State Tax appearing for the respondents.

2. Unblocking of the electronic credit ledger of the petitioner having GSTIN No.36ABGPG1662H1ZU continues since 5th October, 2024, beyond the period of one year

stipulated under Rule 86A of the Central Goods and Services Tax Rules, 2017. The instant Writ Petition was filed in September, 2025, assailing it.

3. Today, when the matter has been taken up, learned Assistant Government Pleader for State Tax appearing for the respondents has brought to our notice that show cause notice for cancellation of registration has been issued to the petitioner *vide* Form GST Reg-17 on 02.06.2025, on the ground that he has contravened the provisions of Rule 20 of the State Goods and Services Tax Rules, 2017 (for short 'the SGST Rules').

4. Learned counsel for the petitioner submits that Rule 20 of the SGST Rules pertains to the application for cancellation of registration on the part of the assessee. Petitioner has filed a reply stating that he has not made any such application. Till date, the Deputy State Tax Officer, Rajendranagar-1 Circle, who has issued the show cause notice dated 02.06.2025, has not taken any decision. Meanwhile, the

petitioner could not undertake business or operate the electronic credit ledger since his registration has been suspended with effect from 02.06.2025.

5. Learned Assistant Government Pleader for State Tax appearing for the respondents prays for time.

6. However, in the facts and circumstances stated hereinabove, the instant Writ Petition is disposed of with a direction to the Deputy State Tax Officer, Rajendra Nagar-1 Circle, to take a decision on the show cause notice for cancellation of registration issued to the petitioner on 02.06.2025 and also on the question of unblocking of the electronic credit ledger of the petitioner, within a period of two weeks from today, taking into account the reply submitted by the petitioner.

7. Needless to say that if the blocking of the electronic credit ledger of the petitioner has continued beyond a period of

one year in the teeth of Rule 86A of the CGST Rules, the respondents would unblock the same within the same time.

8. Accordingly, the instant Writ Petition stands disposed of. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

**SD/-M. OSMAN ALI BAIG**
**ASSISTANT REGISTRAR**

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**SECTION OFFICER**

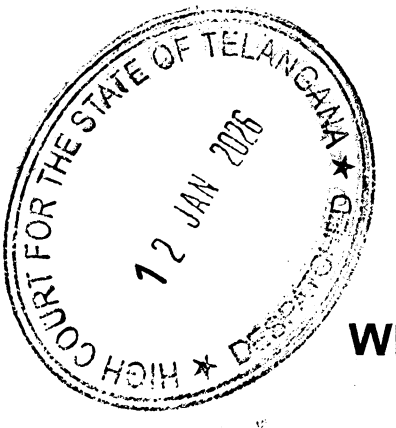
**To,**

1. The Deputy State Tax Officer, Rajendra Nagar – I Circle, Rajendranagar.
2. The Assistant Commissioner, Rajendranagar -1 Circle, Saroornagar Division, 7th Floor, Gagan Vihar Complex, Nampally, Hyderabad -500 001, Telangana.
3. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
4. The Principal Secretary to Government, Revenue (CT- II) Department, State of Telangana, Secretariat, Hyderabad - 500 001.
5. One CC to SRI A. V. A. SIVA KARTIKEYA, Advocate [OPUC]
6. Two CCs to GP for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CD Copies

MP
BS

HIGH COURT

DATED:18/12/2025




ORDER

WP.No.28794 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

10 copies
by
31/12/25