

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

**MONDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA**

WRIT PETITION NO: 3742 OF 2025

Between:

M/s Shilpa Electrical Infra Tech (India) Ltd, Represented by its Managing Director. Sri Gurijala Sudhakar Reddy 2nd Floor, Soni Business Complex Prasanthi Nagar, I.E.Kukatpally, Rangareddy, Telangana. PIN.500072.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Bowenpally-II Circle, Begumpet Division, Hyderabad, PIN.500 016
2. Government of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. -500 004.

...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, more in the nature of Writ of Mandamus, setting aside the impugned said 3 communications dated 16-01-2025

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 suspend the 3 impugned communications dated 16-01-2025 with immediate effect for the above detailed reasons so that the petitioner would be able to file its monthly returns and pay the taxes due thereon (using the credit in the ECL) without further loss of time

Counsel for the Petitioner: SRI. GOONDLA VENKATESWARLU

**Counsel for the Respondent No.1: SRI SWAROOP OORILLA Special Govt
Pleader for State Tax**

Counsel for the Respondent NO.2: GP FOR REVENUE

The Court made the following: ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA**

WRIT PETITION No.3742 of 2025

ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul):*

Sri G. Venkateswarlu, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Learned counsel for the parties, during the course of hearing, fairly submits that the Electronic Credit Ledger of the petitioner is blocked without following the principles of natural justice and the point is squarely covered by the order passed by this Court in W.P.No.10390 of 2024 and batch, decided on 26.06.2024. The petition may be disposed of in terms of the said order.

3. In view of the consensus arrived at, the action of the respondents in unilaterally blocking the Electronic Credit Ledger of the petitioner is disapproved and set aside.

4. Accordingly, the Writ Petition is **disposed of**, by reserving liberty to the respondents to proceed against the petitioner, in accordance with law. No costs.

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

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SD/-K.AMMAJI
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Bowenpally-II Circle, Begumpet Division, Hyderabad, PIN.500 016
2. The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. - 500 004.
3. One CC to SRI. GOONDLA VENKATESWARLU Advocate [OPUC]
4. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
5. Two CCs to GP for Revenue, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

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HIGH COURT

DATED:07/04/2025



ORDER

WP.No.3742 of 2025

**DISPOSING THE WRIT PETITION
WITHOUT COSTS**

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21/4/25