

[ 3446 ]

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

TUESDAY, THE ELEVENTH DAY OF MARCH  
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

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

**WRIT PETITION NO: 6219 OF 2025**

**Between:**

M/s.Ahad Enterprises, 1-4-27/71/105, Padmashali Colony, Bholakpur,  
Hyderabad, Telangana, rep. by its Proprietor Smt.Tanveer Sultana  
(GSTIN.36DAUPS2743M1ZS).

**...PETITIONER**

**AND**

1. The State of Telangana, Rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, 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 blocking the use of input tax credit of petitioners electronic credit ledger dated.11.02.2025 for an amount of Rs.48,00,000/- as illegal 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 and unsustainable in law, consequently set aside the impugned action of blocking Credit Ledger made by the 2'd respondent on 11.02.2025 vide Ref.No.BL3602250000154 for an amount of Rs.48,00,000/- (with negative balance

**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 blocked on 11.02.2025 vide Ref.No.BL3602250000154 for an amount of Rs.48,00,000/- (with negative balance) vide GSTIN - 36BXSP3000M1Z4 of the petitioner immediately

**Counsel for the Petitioner: SRI. B. KRISHNA REDDY**

**Counsel for the Respondents: SRI T. CHAITNAY KIRAN , AGP REP  
SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX**

**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.6219 of 2025**

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

Sri B.Krishna Reddy, learned counsel appears for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. Learned counsel for the parties, during the course of hearing, fairly submit that since the Electronic Credit Ledger of the petitioner is blocked without following the principles of natural justice, 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.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- P.Ch. NAGABHUSHAMBA  
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

- To,
1. The Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana
  2. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana
  3. One CC to SRI. B. KRISHNA REDDY, Advocate [OPUC]
  4. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
  5. Two CD Copies

B M  
GJP

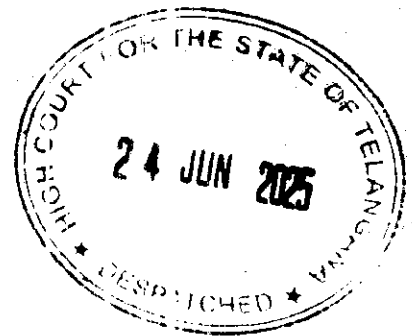
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**HIGH COURT**

**DATED:11/03/2025**

**ORDER**

**WP.No.6219 of 2025**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS**

⑧ P.A.  
21/5/25