IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 28123 OF 2026

Between:

Sri Aidan, S/o Amraram, aged about 38 years, Occ- Business, R/o D.No.504, 5th Floor, Sai Kalanjali Apartments, Ganesh Housing Colony, Quthbuilapur, Jeedimetla, Medchal-Malkajgiri District, Telangana (carrying on business under the name and style of M/s. Vijay Nakoda Furnitures).

...PETITIONER

AND

1. The State of Telangana,, represented by its Principal Secretary to Government, Revenue (Commercial Taxes / GST) Department, Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes /, State Goods and Services Tax Authority, Government of Telangana, Hyderabad (the concerned State licensing / regulatory authority in respect of GST compliance and verification of tax payments).
3. The Institute of Chartered Accountants of India (ICAI),, ICAI Bhawan, Indraprastha Marg, New Delhi - 110 002, represented by its President / Secretary / Director (Discipline).
4. The Board of Discipline / Disciplinary Directorate,, Institute of Chartered Accountants of India, New Delhi.
5. The President / Secretary,, Chartered Accountants Association of Telangana, Hyderabad.
6. Sri T. Sai Kumar Goud @ David Kumar,, S/o T. Sathyanarayana, aged about 32 years, R/o Plot No.46, MES Colony, Venkatapuram, Alwal, Secunderabad - 500015, Telangana (professionally holding himself out / carrying on practice as Kumar David C.A.).

...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 inaction of Respondents Nos.1 to 5 in failing to act upon the Petitioner's Representation dated 15.07.2026 against the professional misconduct, misappropriation of GST funds, and use of forged GST challans by Respondent No.6 as illegal, arbitrary and violative of Articles 14 and 21 of the Constitution of India, and consequently direct Respondents Nos.1 to 5 to forthwith verify the forged GST records, initiate and complete appropriate statutory, disciplinary and regulatory proceedings against Respondent No.6 in accordance with law, including cancellation of his licence/membership, if found eligible.

I.A. NO: 1 OF 2026

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 Respondents Nos.1 to 5 to consider the Representation dated 15.07.2026 submitted by the Petitioner through counsel and to take appropriate action thereon in accordance with law.

Counsel for the Petitioner: Ms RAFEEN APPEARING FOR SRI. MD FASIUDDIN

Counsel for the Respondent No. 1& 2: GP FOR REVENUE
Counsel for the Respondent No.3 To 5: -----
Counsel for the Respondent No.6: ------

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. 28123 of 2026

DATED : 31.08.2026

Between:

Sri Aidan

... Petitioner

AND

The State of Telangana and five others

... Respondents

ORDER:

Heard Ms. Rafeen, learned counsel appearing for Mr. Mohd. Fasiuddin, learned counsel for petitioner.

2. This Writ Petition has been preferred with the following prayer:

> ".....declaring the inaction of Respondents Nos.1 to 5 in failing to act upon the Petitioner's Representation dated 15.07.2026 against the professional misconduct, misappropriation of GST funds, and use of forged GST challans by Respondent No.6 as illegal, arbitrary and violative of Articles 14 and 21 of the Constitution of India, and consequently direct Respondents Nos.1 to 5 to forthwith verify the forged GST records, initiate and complete appropriate statutory, disciplinary and regulatory proceedings against Respondent No.6 in accordance with law, including cancellation of his licence/membership, if found eligible."

3. The petitioner claims to be the absolute owner and possessor of land admeasuring 694.54 Square Yards in Survey No.92/1/4/1/1/1 situated at Bhoopathipoor Revenue Village, Sultanabad Mandal, Peddapalli District, which was transferred to a developer by a registered sale deed dated 05.10.2024 after payment of entire stamp duty, registration fee, mutation charges and other statutory amounts. The petitioner alleges inaction of respondent Nos.1 to 5 upon the petitioner's representation

dated 15.07.2026 for taking action against respondent No.6 for misappropriation of GST funds and use of forged GST challans. Respondent No.6 is alleged to be a Chartered Accountant. The petitioner refers to the Memorandum of Understanding executed on 13.02.2021 with respondent No.6 under which the matter was amicably settled and respondent No.6 admitted his liability to repay certain amounts in six post-dated cheques which he failed to do. Even after issuing legal notice and copies thereof to the police station concerned and GST authorities, no action was taken against respondent No.6. As per the petitioner's representation also, respondent No.6 is holding out as a Chartered Accountant. Therefore, the petitioner has approached this Court.

4. On the averments made in the Writ Petition, *prima facie*, the petitioner has not been able to make out a case for interference in exercise of writ jurisdiction of this Court against a private person, respondent No.6, on the alleged inaction of respondent Nos.1 to 5 upon the petitioner's representation for taking action against him. The aforesaid Memorandum of Understanding was executed between the two private parties and the default of any post-dated cheque cannot be made the subject matter of writ proceedings. Moreover, a direction to initiate action on alleged misconduct against a person alleged to be a member of respondent No.3, Institute of Chartered Accountants of India (ICAI), cannot be issued in exercise of writ jurisdiction of this Court.

Therefore, the instant Writ Petition is dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. MD FASIUDDIN, Advocate [OPUC]
2. Two CCs to GP FOR REVENUE, High Court for the State of Telangana, at Hyderabad [OUT]
3. Two CD Copies

DAN

TKS

HIGH COURT

DATED: 31/08/2026

ORDER

WP.No.28123 of 2026

DISMISSING THE WRIT PETITION

WITHOUT COSTS

6
9/9/26