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

FRIDAY, THE TWENTY FIRST DAY OF NOVEMBER
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: 35249 OF 2025

Between:

M/s. FLIVV WEB DEVELOPMENT PRIVATE LIMITED, 8-1-301, 302 and 303, 2nd floor, B Block first portion, West World, Shaikpet, Tolichowki, Hyderabad, Telangana, 500008 Represented by its Managing Director, Mohammed Vaseem Siddiqui

...PETITIONER

AND

1. Deputy State Tax Officer, Rajendranagar-II., Saroornagar, Telangana.
2. The Assistant Commissioner (ST), Rajendranagar Saroornagar, Telangana
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT), Department, Telangana Secretariat, Hyderabad.
4. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.

...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 a. Issue a Writ of Certiorari or any other appropriate writ, direction, or order, quashing the order dated 21.09.2024 (GST REG-

a. cancelling GST registration of the petitioner vide Reference No. ZA360924061015M and set aside the same as being illegal, arbitrary, violative of the principles of natural justice and contrary to the provisions of the CGST Act, TGST Act, and the Rules made there under

b. Direct the Respondents to restore the GST registration, or in the alternative, remit the proceedings to Respondent No.1 for fresh adjudication after service of proper notice and granting reasonable opportunity to the petitioner to file all pending returns and pay legitimate tax dues

c. Issue any other writ, order or direction as this Hon'ble Court deems just and appropriate in the interest of justice and equity and to secure the ends of substantive justice.

Counsel for the Petitioner: SRI ODDI JOEL PRIYADARSHAN

Counsel for the Respondents No.1 to 3: SRI K. SAI AKARSH, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.35249 of 2025

ORDER:

Learned counsel Sri Oddi Joel Priyadarshan appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 to 3.

Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for Union of India.

2. The GST registration of the petitioner bearing No.36AABCF8896P2ZL was cancelled vide impugned order passed in Form GST REG-19 dated 21.09.2024 for non-filing of returns for a consecutive period of six months. The writ petition has been filed on 18.11.2025 for revocation of the cancellation of GST registration of the petitioner.

3. Learned counsel for the petitioner submits that non-filing of the returns was for the reason that the accountant of the petitioner assured to file the requisite monthly returns, but he has failed to do so and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration, but the GST portal does not permit it, as being beyond the time limit prescribed for submission. Therefore, he prays that respondent No.1 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Assistant Government Pleader for State Tax submits that the cancellation of GST registration was only on account of non-filing of returns for the consecutive period of six months. He submits that if the petitioner is directed to approach respondent No.1, its application can be entertained manually as the GST portal does not permit submission of application beyond the prescribed time limit. It is also submitted that respondent No.1 would consider the application in accordance with law.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, in case the petitioner approaches respondent No.1 within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, respondent No.1 would entertain it and take a decision thereupon in accordance with law within a period of three weeks thereafter.

6. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

Sd/-AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Rajendranagar-II., Saroornagar, Telangana.
2. The Assistant Commissioner (ST), Rajendranagar Saroornagar, Telangana.
3. The Principal Secretary, Revenue (CT), Department, State of Telangana, Telangana Secretariat, Hyderabad.
4. The Secretary, Department of Revenue, Ministry of Finance, Union of India, New Delhi.
5. One CC to SRI ODDI JOEL PRIYADARSHAN, Advocate [OPUC]

6. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

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HIGH COURT

DATED:21/11/2025

ORDER

WP.No.35249 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

11 PA
8/12/25