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

FRIDAY, THE TWENTY EIGHTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

<u>WRIT PETITION NO: 36250 OF 2025</u>

Between:

Deena Grace Prathipati, Proprietrix of M/s.Chayah Industries, Plot No.6, 5-5-33-23-2, Prasanthinagar, Kukatpally, Ranga Reddy District. State of Telangana.

...PETITIONER

AND

1. The Deputy State Tax Officer, Keesara N-1 Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st Respondent in passing the Order for Cancellation of Registration in Form GST REG-19, dated 13.09.2024, without providing sufficient opportunity of being heard to the Petitioner, without following the due process of law, as arbitrary, contrary to the provisions of the Central Goods and Service Tax Act 2017, contrary to Article 14, 19(1)(g) and 21 of the Constitution of India and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order for Cancellation of Registration in Form GST REG-19, dated 13.09.2024 passed by the 1St Respondent, as null and void.

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 operation of the Order for Cancellation of Registration in Form GST REG-19, dated 13.09.2024 passed by the 1st Respondent and consequently direct the 1st Respondent to Restore the Registration Certificate of the Petitioner, forthwith, in the interest of Justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SIR I. SUDHAKAR REDDY
Representing SRI SHAIK VAHEEDA SUSHMA

Counsel for the Respondent No. 1 & 2: SRI K. SAI AKARSH (AGP)
Representing SRI SWAROOP OORILLA
SPECIAL GOVERNMENT PLEADER
FOR STATE TAX

Counsel for the Respondent No. 3: 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. 36250 of 2025

ORDER:

Sri I. Sudhakar Reddy, learned counsel appears for Ms. Shaik Vaheeda Sushma, learned counsel for petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36CFNPP7781K1ZH was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 13.09.2024 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. Therefore, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST Registration Certificate.

3. Learned counsel for the petitioner submits that there are no Goods and Services Tax dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that the proprietrix of the petitioner has completely relied upon the Accountant for filing of the monthly returns and she was also unaware of the show cause notice and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST Registration Certificate but the GST portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, the petitioner 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 Special Government Pleader for State Tax submits that he does not have instruction on the assertion that no outstanding dues remain against the petitioner. He, however, submits that the apparent reason for cancellation of GST Registration Certificate was on account of non-filing of returns for the consecutive period of six months.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration certificate of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, if the petitioner approaches the competent authority within a period of one week from today for submission of application for revocation of cancellation of GST Registration Certificate, in physical form, the competent authority would entertain it and take a decision thereupon in accordance with law within a period of three weeks thereafter.

6. The instant Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Keesara N-1 Circle, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, State of Telangana, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
4. One CC to SRI SHAIK VAHEEDA SUSHMA, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA SPECIAL GOVERNMENT PLEADER, Advocate [OPUC]
6. One CC to SRI N. BHUJANGA RAO DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
7. *Two CD Copies*

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HIGH COURT

DATED:28/11/2025

HIGH COURT FOR THE STATE OF TELANGANA
18 DEC 2025
DESPATCHED

ORDER

WP.No.36250 of 2025

DISPOSING OF THE WRIT PETITON
WITHOUT COSTS

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MT
4/12/25