

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

THURSDAY, THE THIRTEENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 20128 OF 2025

Between:

M/s. JVRS Contract Woks, rep. by its Proprietor, Mr. Vaddedevaranti Ramadasu, # 3-14, Chittanur, Narva, Marikal, Mahabubnagar, Telangana-509 409.

...PETITIONER

AND

1. Deputy State Tax Officer, Wanaparthi Circle, Nalgonda Division, Gadwal.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (CT), State Tax Department, Secretariat, Hyderabad.

...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 or order or direction to setting aside the impugned Appeal Rejection Order vide Ref No.ZD360225046213R dated 18/02/2025 passed by the 2nd Respondent in Appeal Vide ARN No.AD360924004448X dated 18/02/2025 along with Order for Cancellation of registration passed by 1St Respondent in Reference No.ZA3607230383040 dated 20/07/2023, " and without having any valid signatures." as arbitrary, illegal and contrary to law laid down by this Honourable Court. and consequently, set-aside the same.

(Prayer is amended as per Court Order dt: 13/11/2025, vide I.A.No. 2/2025)

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Appeal Rejection Order vide Ref.No..ZD 360225046213R dated 18/02/2025 passed by the 2nd Respondent in Appeal vide ARN No.AD360924004448X dated 18/2/2025 along with order for cancellation of registration passed by 1st Respondent in Reference No.ZA360723038304O dated 20/7/2023 in cancelling the GSTN Registration Certificate Number 36BISPR6580D1ZO of the Petitioner, pending disposal of the above Writ Petition.

**Counsel for the Petitioner: SRI K. P AMARNATH REDDY Representing
SRI VENKATRAM REDDY MANTUR**

**Counsel for the Respondents: SRI K. SAI AKARSH AGP
Representing SRI SWAROOP OORILLA
Special Govt Pleader for State Tax**

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.20128 of 2025

ORDER:

Mr. K.P.Amarnath Reddy, learned counsel representing Mr. Venkatram Reddy Mantur, learned counsel for the petitioner.

Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. The GST registration certificate of the petitioner bearing No.36BISPR6580D1ZO was cancelled *vide* impugned order passed in FORM GST REG-19 dated 20.07.2023 for non-filing of returns for a consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on the ground of delay. Thereafter, 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 GST dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that the petitioner's Accountant had resigned his job abruptly, but returns were filed belatedly till January, 2023 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, 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 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 and make payment of any outstanding tax dues, the competent authority 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. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

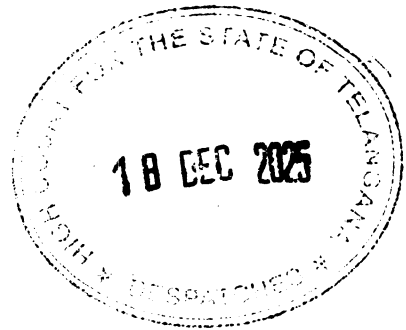
1. Deputy State Tax Officer, Wanaparthy Circle, Nalgonda Division, Gadwal.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. The Secretary to Government (CT), State Tax Department, Secretariat, State of Telangana, Hyderabad.
4. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
5. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
6. Two CD Copies

MMT
LS

[Signature]

HIGH COURT

DATED:13/11/2025



ORDER

WP.No.20128 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

9MT
4/12/25