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

WEDNESDAY, THE TWENTY NINTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 32634 OF 2025

Between:

M/s. TLS Enterprises, rep. by its Proprietor, Mr. Prathikantam Srinivas Raju, 7-54/A1, Main Road, Ponugodu, Suryapet-508 201, Telangana

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Kodad Circle, Nalgonda Division, Telangana.
2. Appellate Joint Commissioner (ST) (FAC), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue), Commercial Taxes 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 declaring the action of the 1st Respondent i cancelling the GST registration certificate of the petitioner vide GST No.36EBTPP0027E1ZL, as illegal, arbitrary, contrary to law laid down by this Honourable Court and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India, and against the provisions of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and consequently set-aside the order for Cancellation of Registration dated 04/08/2024 of the 1st Respondent and the appeal order dated 25/9/2025 of the 2nd Respondent.

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 orders of 1st and 2nd Respondents dated 4/8/2024 and 25.9.2025 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No .36EB TPP0027E1ZL, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI K.P. AMARNATH REDDY

Counsel for the Respondents: SRI SWAROOP ORILLA, SPL. GP 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. 32634 of 2025

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents.

2. The GST registration certificate of the petitioner bearing No.36EBTPP0027E1ZL was cancelled *vide* impugned order passed in FORM GST REG-19 dated 04.08.2024 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 father was suffering from illness/paralysis 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 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/- U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Kodad Circle, Nalgonda Division, Telangana.
2. Appellate Joint Commissioner (ST) (FAC), Hyderabad Rural Division, Hyderabad.
3. The Secretary to Government (Revenue), Commercial Taxes Department, State of Telangana, Secretariat, Hyderabad.
4. One CC to SRI K.P. AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to SRI SWAROOP ORILLA, SPL GP for State Tax, High Court for the State of Telangana. [OUT]
6. Two CD Copies

BN
LS

HIGH COURT

DATED:29/10/2025

ORDER

WP.No.32634 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9copies
12/11/25