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

TUESDAY, THE SECOND DAY OF DECEMBER
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: 36653 OF 2025

Between:

Smt. Nalajala Nagarani, C/o. Koyya Ramakrishna, Aged about 35 years, Proprietrix of MIS. DNR TECHNOLOGIES 1304, F-Block, Aditya Imperial Heights, Hafeezpet, Serilingampally, Hyderabad.

.....PETITIONER

AND

1. The Deputy State Tax Officer, Madhapur-III Hyderabad, Telangana.
2. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
3. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.

.....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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the Impugned Order for Cancellation of Registration dated 15-03-2025 in Ref. No. ZA3603250423210 in Form GST REG-19 with the effective cancellation date arbitrarily fixed as 30-06-2024, without assigning any cogent reason, in violation of Section 29 of the CGST Act, Rule 22 of the CGST Rules, as illegal, arbitrary, unjust and violation of principles of natural justice and consequently direct the Respondents to give an opportunity to restore / revoke the order of the cancellation the registration of the Petitioner license under GSTIN /UIN No. 36COKPJ9465G1ZF.

I.A.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 direct the Respondent No. 1 to revoke the cancellation of GST Registration of the Petitioner while set aside the order dated 15-03-2025 in Ref. No. ZA3603250423210 in Form GST REG-19 pending disposal of the writ petition.

Counsel for the Petitioner : SRI GANESH BHUJANGA RAO VADDURI

Counsel for the Respondent Nos.1 & 2 : SRI K.SAI AKARSH, AGP REPRESENTS SRI SWAROOP OORILLA, SPECIAL GOVT 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

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.36653 OF 2025

Dated: 02.12.2025

Between:

Smt. Nalajala Nagarani

... Petitioner

AND

The Deputy State Tax Officer,
Madhapur-III, Hyderabad,
Telangana and two others.

... Respondents.

ORDER:

Sri V. Ganesh Bhujanga Rao, learned counsel for the petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader represents Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent No.1.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ARQPN2832E1ZO was cancelled vide impugned order passed in Form GST REG-19 dated 15.03.2025 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 pending, if any, shall stand closed.

SD/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Madhapur-III Hyderabad, Telangana.
2. The Principal Secretary, Revenue (CT) Department, Saifabad, State of Telangana at Hyderabad, Telangana.
3. The Secretary, Union of India, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
4. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, 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:02/12/2025

ORDER

WP.No.36653 of 2025

DISPOSING OF THE W.P

WITHOUT COSTS.

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