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

WEDNESDAY, THE TENTH DAY OF DECEMBER
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: 37836 OF 2025

Between:

M/s. Adithya Agencies, rep. by its Proprietor, Mr. Adithya Dumale, Plot No.51, 1/5/1, Auto Nagar, Nizamabad, Telangana-503 001.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Nizamabad-1 & 2 Circle, Nizamabad Division, Telangana.
2. Appellate Joint Commissioner (ST), (FAC), Secunderabad Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Taxes / 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 in cancelling the GST registration certificate of the petitioner vide GST No.36CEFPD7378H1Z9, as illegal, arbitrary, contrary to law laid down by this Honorable 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 27.4.2024 of the 1st Respondent and the appeal order dated 29.11.2025 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 the 1st & 2nd Respondents dated 27.4.2024 & 29.11.2025 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36CEFPD7378H1Z9, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

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.37836 OF 2025

Dated: 10.12.2025

Between:

M/s. Adithya Agencies

... Petitioner

AND

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Nizamabad-1 & 2 Circle, Nizamabad Division,
Telangana & 2 others.

... Respondents.

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.36CEFPD7378H1Z9 was cancelled *vide*

impugned order passed in FORM GST REG-19 dated 27.04.2024 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 proprietrix of the petitioner has completely relied upon the Accountant for filing of the monthly returns and it 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, 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/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

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

BSR

BS 19

HIGH COURT

DATED: 10/12/2025

ORDER

WP.No.37836 of 2025

HIGH COURT FOR THE STATE OF TELAN
19 JAN 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

9 copies
24/12/25