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

TUESDAY,THE TWENTIETH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

<u>WRIT PETITION NO: 1460 OF 2026</u>

Between:

M/s. Srinivasa Service Station, Rep. by its proprietor, Mr. Arun Srimohan Bellap 24-7-217, Near REC, Hanamkonda, Kazipet, Warangal Urban, Hyderabad, TG - 506001.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Warangal-Urban-III Circle, Warangal Division, Telangana.
2. Appellate Joint Commissioner (ST), Punjagutta 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 any order or direction writ or writs more particularly on in the nature of 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. 36AFMPB4439F1ZK, on suo moto as illegal, arbitrary and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India and also contrary to Section 37(5) 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 22.02.2023 of the 1 Respondent and the appeal order dated 22.04.2025 of the 2nd Respondent

IA NO: 1 OF 2026

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 order of 1s Respondent dated 22.02.2023 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No. 36AFMPB4439F1ZK, 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 ,
SPECIAL GOVT PLEADER 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.1460 of 2026

Dated: 20.01.2026

Between:

M/s. Srinivasa Service Station

...Petitioner

and

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Warangal-Urban-III Circle, Warangal Division,
Telangana,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

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

2. The GST registration certificate of the petitioner bearing No.36AFMPB4439F1ZK was cancelled *vide* impugned order passed in FORM GST REG-19 dated 22.02.2023 for non-filing of returns for a

continuous 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 proprietor of the petitioner has completely relied upon the Manager 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 continuous 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 continuous 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/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Warangal-Urban-III Circle, Warangal Division, Telangana.
2. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. The Secretary to Government (revenue) CT-II, State Taxes/Commercial Taxes Department Secretariat, Hyderabad.
4. One CC to SRI. K. P. AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

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HIGH COURT

DATED:20/01/2026

ORDER

WP.No.1460 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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28/1/26