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

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

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

<u>WRIT PETITION NO: 20887 OF 2025</u>

Between:

M/s.SBV Solutions Pvt Ltd., Rep. by its Director, Mr. Bhaskar Raju Sayyaparaju 6-3-680/8, Flat No. 102, Sri Venkatramana Apartments Thakur Mansion Lane, Somajiguda, Hyderabad – 500082.

.....PETITIONER

AND

1. Deputy State Tax Officer, Khairtabad Circle, Somajiguda -2 Division.
2. Appellate Joint Commissioner (ST) (FAC), Punjagutta Division, Hyderabad.
3. State of Telangana, Rep by its Principal Secretary to Government, Revenue (CT-II) 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 a. declaring that the show cause notice in Form GST REG-17 dated 09.11.2024, Cancellation order in Form GST REG-19 dated 23.11.2024, show cause notice for revocation of cancellation of registration in Form GST REG-23 dated 17.12.2024 and the order for rejection of application for registration in Form GST REG-05 dated 08.01.2025issued by the 1st Respondent and that the Appeal order in Form APL-04 dated 19.06.2025 issued by 2nd Respondent are void, cryptic, devoid of signatures, conducted with procedural irregularities and violation to Article 14 and 19(1)(g) of the Constitution. b. directing the 1st Respondent to revoke the GST cancellation and restore the registration of the Petitioner and permit it to file the GST returns for prior and subsequent tax periods, as the cancellation it is abstaining the Petitioner from carrying the business.

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 grant stay of all further proceedings pursuant to the Cancellation order in Form GST REG-19 dated 23.11.2024passed by the 1st Respondent pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI SIDDHARTH GILDA, ADVOCATE FOR SRI AITHARAJU VENKATESHWARLU

Counsel for the Respondents : SRI SWAROOP OORILLA, SPL GP FOR TAXES

The Court made the following ORDER

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

<u>THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH</u>

<u>AND</u>

<u>THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN</u>

<u>WRIT PETITION No.20887 of 2025</u>

DATED: 06.01.2026

Between:

M/s. SBV Solutions Pvt Ltd.

... Petitioner

AND

Deputy State Tax Officer,
Khairtabad Circle, Somajiguda – 2 Division & 2 others

... Respondents

<u>ORDER</u>:

Heard Mr. Siddharth Gilda, learned counsel representing Mr. Aitharaju Venkateshwarlu, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The GST registration certificate of the petitioner bearing No.GSTIN 36AAMCA3879J1Z3 was cancelled *vide* impugned order passed in FORM GST REG-19 dated 23.11.2024 for non-filing of returns for a consecutive period of six months. The petitioner preferred an appeal against the order of cancellation of registration certificate, which has been rejected. 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 due to the ill-health of the petitioner. The petitioner was unaware of the show cause notice and there was no intentional delay. He further submits that the appeal filed by the petitioner was rejected on the ground that petitioner not found at the place of business. However, there is no finding, inspection or any procedural proof to show that petitioner was not conducting business from the declared place of business. 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.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that matter relates to cancellation of the GST registration

certificate of the petitioner, if the petitioner approaches the competent authority within a period of two weeks 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. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-T.SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Khairtabad Circle, Somajiguda -2 Division.
2. The Appellate Joint Commissioner (ST) (FAC), Punjagutta Division, Hyderabad.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana at Hyderabad.
4. One CC to SRI AITHARAJU VENKATESHWARLU Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL GP FOR TAXES, Advocate [OPUC]
6. Two CD Copies

SA
PMK
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HIGH COURT

DATED:06/01/2026

ORDER

WP.No.20887 of 2025

DISPOSING OF THE W.P

WITHOUT COSTS.

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22/1/26