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

WEDNESDAY, THE SEVENTEENTH 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: 38372 OF 2025

Between:

M/s. Smart Metals India, Represented by its Proprietress Swetha. Vodderaju, 2-1-9/1, Saraswathi Colony, Road No.3, Uppal, Hyderabad Ranga Reddy, Telangana, 500039

...PETITIONER

AND

1. The Superintendent of Central Tax, Somajiguda Range, Punjagutta Division, Banjara Hills, Hyderabad-500034.
2. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the Order for Cancellation of Registration passed by the first respondent in Form GST REG - 19, vide Ref. No.ZA360125072431V, dated 27.01.2025 as arbitrary, illegal, contrary to the provisions of the CGST Act, 2017/TGST Act 2017, and contrary to the Judicial pronouncements of this Honourable Court on the self-same .subject and violation of Article 19 (1) (g) of the Constitution of India.

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 operation of the Order for Cancellation of Registration passed by the first respondent in Form GST REG -19, vide Ref. No. ZA360125072431V, dated 27/01/2025, Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

Counsel for the Respondent No.1: SRI D. RAGHAVENDRA RAO
(SR SC FOR CBIC & Customs)

Counsel for the Respondent No.2: SRI K. ARVIND KUMAR,
SC FOR CENTRAL GOVT.

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. 38372 of 2025

DATED : 17.12.2025

Between:

M/s. Smart Metals India

... Petitioner

AND

**The Superintendent of Central Tax,
Somajiguda Range, Punjagutta Division,
Banjara Hills, Hyderabad, and another**

... Respondents

ORDER:

Sri P. Bharath Nandan, learned counsel appears for petitioner, virtually.

Sri D. Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent No.1.

Sri K. Arvind Kumar, learned counsel for Central Government appears for respondent No.2.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AFAPV0767N1ZW

was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 27.01.2025 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 accountant of the petitioner had not filed returns on the bona fide impression that the petitioner had no business during the relevant tax period and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST Registration Certificate, 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 counsel for respondent No.1 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 two (2) 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. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]
2. One CC to SRI D. RAGHAVENDRA RAO (SR SC FOR CBIC & Customs) [OPUC]
3. One CC to SRI K. ARVIND KUMAR, SC for CENTRAL GOVT. [OPUC]
4. Two CD Copies

   BN
   BS
   NT

HIGH COURT

DATED:17/12/2025

ORDER

WP.No.38372 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(6)

NT

22/1/26