

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

**TUESDAY, THE THIRTIETH 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: 39932 OF 2025

Between:

M/s. Ultraazon Projects Pvt. Ltd, Having address at P.No.3, Contonment Housing Coop Society, Sikh Road, Secunderabad, Medchal- Malkajgiri Dist, Telangana- 500011 Represented by its Director, P Shylender, S/o. Late P Devender, aged about 52 years, R/o. P. No. 76, Bhavana Enclave, New Bowenpally, Secunderabad, Telangana- 500011

...PETITIONER

AND

1. The Superintendent of Central Tax, Fathenagar Range, Kukatpally Division, Lords Court Building, Plot No. 80 and 81, Survey No. 166, Near South India Shopping Mall, Ushamullapudi Road, A.S Raju Nagar, Kukatpally, Hyderabad - 500 072
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
3. State of Telangana, Represented by its Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, Hyderabad, Telangana

...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, Order, or direction more particularly one in the nature of a Writ of Mandamus, declaring the order for cancellation of GST registration vide Ref. No. ZA361024050941T in Form GST REG-19 dated 23.10.2024 issued by 1st respondent, as being void, arbitrary, illegal, without authority of law and without jurisdiction, violative of the Principles of Natural Justice apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India, and to

consequently set aside the same by restoring the GST registration of the Petitioner.

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 order for cancellation of GST registration vide Ref. No. ZA361024050941T in Form GST REG-19 dated 23.10.2024 in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship".

Counsel for the Petitioner: SRI V.VEERESHAM

**Counsel for the Respondent No.1: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

**Counsel for the Respondent No.2: SRI N.BHUVANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.3: SRI K.SAI AKARSH, AGP, REP. FOR
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.39932 of 2025

Dated:30.12.2025

Between:

M/s. Ultraazon Projects Pvt. Ltd.

...Petitioner

and

The Superintendent of Central Tax,
Fathenagar Range, Kukatpally Division,
Lords Court Building, Plot No.80 & 81,
Survey No.166, Near South India Shopping Mall,
Ushamullapudi Road, A.S.Raju Nagar,
Kukatpally, Hyderabad – 500 072,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri V.Veersham appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs, appears for respondent
No.1.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent No.3.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AADCU1831H1ZH was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 23.10.2024 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 only because of death of the father of the Director of the petitioner 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 Senior Standing Counsel appearing 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 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/-K.MADHAVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Fathenagar Range, Kukatpally Division, Lords Court Building, Plot No. 80 and 81, Survey No. 166, Near South India Shopping Mall, Ushamullapudi Road, A.S Raju Nagar, Kukatpally, Hyderabad - 500 072
2. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India- 110 001
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, Hyderabad, Telangana, State of Telangana.
4. One CC to SRI V.VEERESHAM, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR
PMK

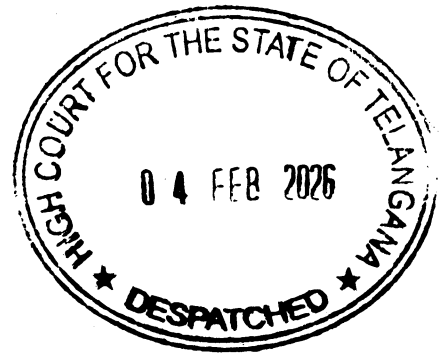
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HIGH COURT

DATED: 30/12/2025

ORDER

WP.No.39932 of 2025



**DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS**

(11)
kpr
31/1/26