

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

THURSDAY, THE EIGHTEENTH 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: 38752 OF 2025

Between:

SRI SAPTAGIRI EVENTS, Rep. by its Sole Proprietor Gondipally Uday Kumar Ground Floor. Plot No. 51, Road No. 4, RTC Colony Road, Vasthu Colony, Near Om Sai Kirana and General Store, LB Nagar, Hyderabad Rangareddy, Telangana- 500074

...PETITIONER

AND

1. The Superintendent of Central Tax, Vanasthalipuram-1 Range, Nagole Division Ranga Reddy Commissionerate, Telangana
2. The Assistant Commissioner of Central Tax, Shamshabad Division, Ranga Reddy Commissionerate Telangana
3. The Assistant Commissioner of Central Tax, Nagole Division, Ranga Reddy Commissionerate, Telangana
4. The Commissioner Central Tax, Rangareddy Commissionerate, Telangana
5. Union of India, Through Joint 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 an appropriate writ, order, or direction, particularly in the nature of mandamus, to: (A) Set aside the impugned Show Cause Notice for cancellation of registration issued in Form GST REG-17 bearing Reference No. ZA360124094901K dated 29.01.2024, and the consequential Order of cancellation of registration issued in Form GST REG 19 bearing Reference No. ZA3605240060432 dated 03.05.2024 as the said notice and order are void, arbitrary, illegal, issued without authority of law and jurisdiction, and in violation of the principles of natural justice (or) (B) Direct Respondents to accept manual/physical application for revocation of cancellation of GST registration.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

**Counsel for the Respondent No.1 to 4: SRI DOMINIC FERNANDES
(SR. SC for CBIC)**

**Counsel for the Respondent No.5: SRI K. ARVIND KUMAR,
SC FOR CENTRAL GOVT. REP. FOR
SRI N. BHUJANGA RAO,
DY. SOLICITOR GENERAL OF INDIA**

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.38752 of 2025

Dated:18.12.2025

Between:

Sri Saptagiri Events

...Petitioner

and

The Superintendent of Central Tax,
Vanasthalipuram-I Range, Nagole Division,
Ranga Reddy Commissionerate, Telangana,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri Jai Kishan Solanki appears for
the petitioner through video conferencing.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 to 4.

Sri K.Arvind Kumar, learned Central Government Counsel, representing Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.5.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36CALPG4240B1Z5 was cancelled vide the Order for Cancellation of Registration passed in Form GST REG-19 dated 03.05.2024 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 for

the reason that the accountant of the petitioner was not technically skilled to use computer to file online returns 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 respondents No.1 to 4 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs submits that he does not have instructions 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 pending, if any, shall stand closed.

**SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Vanasthalipuram-1 Range, Nagole Division Ranga Reddy Commissionerate, Telangana
2. The Assistant Commissioner of Central Tax, Shamshabad Division, Ranga Reddy Commissionerate Telangana
3. The Assistant Commissioner of Central Tax, Nagole Division, Ranga Reddy Commissionerate, Telangana
4. The Commissioner Central Tax, Rangareddy Commissionerate, Telangana
5. The Joint Secretary, Department of Revenue, Union of India, Ministry of Finance, North Block, New Delhi-110001
6. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES (SR. SC for CBIC) [OPUC]
8. One CC to SRI N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
9. Two CD Copies

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BS

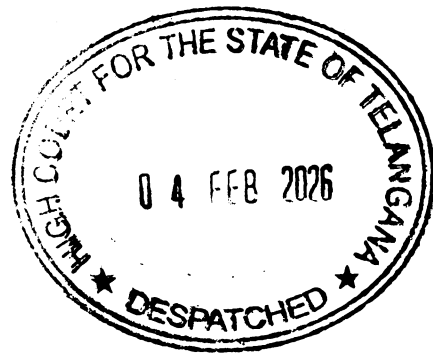
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HIGH COURT

DATED:18/12/2025

ORDER

WP.No.38752 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(11)
SK
23-01-26