

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

**TUESDAY, THE TWENTY THIRD DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 39392 OF 2025

Between:

M/s Yuvikasri Enterprises, Represented by the Proprietrix: Smt Teegala Maheshwari,
Sf.No.37814, Anantharam Cross Roads, Nawabpet Village, Shivamapet Mandal,
Medak District, Telangana, PIN 502313

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Sangareddy STU, Nizamabad Division, H.No.4-8-85/10/B, Manjeera Pipe Line Road, Sanga Reddy - Medak District PIN 502 001.
2. Deputy Commissioner of State Tax, GST office, Sangareddy STU, Nizamabad Division, Sangareddy, Medak District, Telangana, PIN 502001
3. State of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad, Telangana - PIN - 500 004

...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, more in the nature of Writ of Mandamus, setting aside the impugned alleged show-cause Notice-cum-order in Form GST REG-17 dated 20-09-2023 to cancel and to suspend the GST registration and also the alleged orders of cancellation of the Registration in Form GST REG-19 dated 23-10-2024 and to direct the Respondent No.1 to restore the registration at once and to declare that the Respondent No 2 cannot entertain an

application under Section 30 of the GST Acts against the impugned 2 document dated 20-09-2023 and dated 23-10-2024 and not to pass orders now under Rule 23(2)(a) or (b) of the GST Rules.

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 alleged show-cause Notice-cum-order in Form GST REG-17 dated 20-09-2023 and the alleged order of the cancellation of registration in Form GST REG-19 dated 23-10-2024, for the above detailed reasons; and to pass such other order or orders in the interest of Justice, lest the Petitioner would be put to irreparable economic loss. His livelihood is being continued to be affected even after around 46 months.

Counsel for the Petitioner: SRI GOONDLA VENKATESWARLU

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT 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.39392 of 2025

Dated:23.12.2025

Between:

M/s. Yuvikasri Enterprises

...Petitioner

and

Deputy State Tax Officer,
O/o. Sangareddy STU, Nizamabad Division,
H.No.4-8-85/10/B, Manjeera Pipe Line Road,
Sanga Reddy – Medak District, PIN: 502 001,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri Goondla Venkateswarlu appears for the
petitioner.

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

2. The Goods and Services Tax (GST) registration of the petitioner was cancelled vide impugned order passed in Form GST REG-19 dated 23.10.2024 on the ground of availing Input Tax Credit in violation of the provisions of Section 16 of the Central Goods and Services Tax Act, 2017, or the rules made thereunder. The petitioner alleges that the said order was passed without considering the written objections filed by it. Thereafter, the petitioner filed an application for revocation of the order of cancellation of GST registration before respondent No.2 on 17.02.2025 and also requested for restoration of its GST registration. It is the case of the petitioner that the said application is still pending and no orders are passed thereon. Learned counsel for the petitioner submits that the respondents may be directed to decide the aforesaid representation of the petitioner in a time bound manner.

3. Learned Special Government Pleader for State Tax appearing for the respondents fairly submits that the application filed by the petitioner for revocation of the order of cancellation of its GST registration shall be dealt with by respondent No.2 in accordance with law.

4. In view of the aforesaid submission, the Writ Petition is disposed of directing respondent No.2 to decide the application filed by the petitioner for revocation of the order of cancellation of its GST

registration and pass appropriate orders in accordance with law within a period of two weeks. It is made clear that this Court has not expressed any opinion on the merits of the case. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-Momina Mehar
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

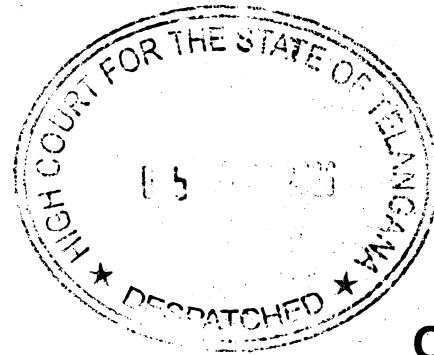
1. The Deputy State Tax Officer, O/o Sangareddy STU, Nizamabad Division, H.No.4-8-85/10/B, Manjeera Pipe Line Road, Sanga Reddy - Medak District PIN 502 001.
2. The Deputy Commissioner of State Tax, GST office, Sangareddy STU, Nizamabad Division, Sangareddy, Medak District, Telangana, PIN 502001
3. The Secretary to Government of Telangana, Revenue Department, State of Telangana, Government Secretariat Buildings Saifabad, Hyderabad, Telangana - PIN - 500 004
4. One CC to SRI GOONDLA VENKATESWARLU, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

MP
BS

SK

HIGH COURT

DATED:23/12/2025



ORDER

WP.No.39392 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

⑨ SK
201-01-26.