

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

WEDNESDAY, THE THIRTY FIRST 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: 40199 OF 2025

Between:

M/s. Savvy S Constructions, 12-41/A PLOT NO 105, GROUND FLOOR, RK
PURAM, NAGOLE, Rangareddy, Telangana, 500035 Rep by its Partner, Mr.
G. Satish Kumar.

...PETITIONER

AND

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes),
Rajendranagar-1 Circle, Saroornagar Division, Hyderabad, Telangana.
2. The Appellate Joint Commissioner (ST), Secundrabad Division, Hyderabad.
3. State of Telangana, rep. by its Prl. Secretary to Government (Revenue) CT-II,
State Taxes/Commercial Taxes Department, Dr. Br. Ambedkar Secretariat,
Saifabad, Hyderabad, Telangana State.

...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 to setting aside the impugned Appeal Rejection Order vide Ref No. ZD3611250923693 dated 29.11.2025 passed by the 2nd Respondent in Appeal Vide ARN No. AD361124003506J along with Order for Cancellation of Certificate registration Number 36ACIFS4630G2Z2 passed by 1st Respondent in Reference No. ZA360124052831T dated 21.01.2024 as arbitrary, illegal and contrary to law laid down by this Hon'ble Court, and consequently, set-aside the same

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 Appeal Rejection Order vide Ref No.

ZD3611250923693 dated 29.11.2025 passed by the 2nd Respondent in Appeal
Vide ARN No. AD361124003506J along with Order for Cancellation of registration
passed by 1st Respondent in Reference No. ZA360124052831T dated 21.01.2024
in cancelling the GSTN Registration Certificate Number 36ACIFS4630G2Z2 of the
petitioner, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR
Counsel for the Respondents: 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.40199 of 2025

DATED: 31.12.2025

Between:

M/s. Savvy S Constructions

...Petitioner

AND

The Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Rajendranagar-1 Circle,
Saroornagar Division,
Hyderabad, Telangana & 2 others

... Respondents

ORDER:

Heard Mr. Venklatram Reddy Mantur, 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.36ACIFS4630G2Z2 was cancelled *vide* impugned order passed in FORM GST REG-19 dated 21.01.2024 for non-filing of returns for a

consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on the ground of delay. 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 for the reason that one of the partners, who is looking after all the departmental transactions and monitoring petitioner's office, was not well. The Accountant, who is filing regular monthly GST returns went to his native place due to some urgent personal work. He could not inform the other staff. He was unaware of the show cause notice and there was no intentional delay. 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. 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. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-A.JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Rajendranagar-1 Circle, Saroornagar Division, Hyderabad, Telangana.
2. The Appellate Joint Commissioner (ST), Secunderabad Division, Hyderabad.
3. The Pri. Secretary to Government (Revenue) CT-II, State Taxes/Commercial Taxes Department, Dr. Br. Ambedkar Secretariat, Saifabad, Hyderabad, Telangana State.
4. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL. GP FOR STI [OPUC]
6. Two CD Copies

PSK.

PMK

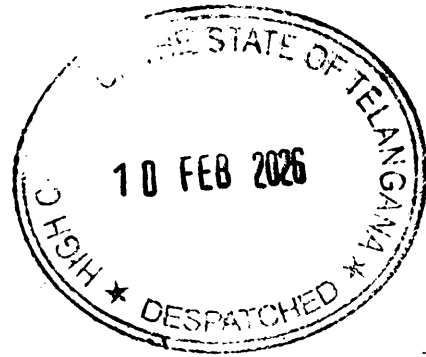
AK

HIGH COURT

DATED:31/12/2025

ORDER

WP.No.40199 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑧MT
29/1/26