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

FRIDAY, THE NINTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

<u>WRIT PETITION NO: 929 OF 2026</u>

Between:

M/s. CBR Logistics, Haivng address at 5-18, Neelojipalli Village, Boinpalli Mandal, Rajanna Sircilla, Telangana- 505 402 Represented by its Managing Partner, Ellandula Chiranjeevi, S/o. Lingaiah, aged about 47 years, R/o. Q No. F-200, OCC Colony, Devapur, Adilabad, Telangana- 504 218.

.....PETITIONER

AND

1. The Deputy State Tax Officer, O/o. Assistant Commissioner of ST, Siricilla Circle, Karim Nagar Division, H. No. 7-1-25, 2nd Floor, TNGO's Building, Mankammathotha, Karimnagar- 50 001.
2. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004.
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, a)declaring order issued, cancelling the GST registration vide Ref. No. ZA360225025417Q in Form GST REG-19 dated 10.02.2025 and the order rejecting the revocation application in Form REG 05 vide ref. no. ZA3605250682785 dated 23.05.2025 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 and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case, and/or b)declaring the rejection of the appeal vide order ref. no. ZD361125089856V dated 28.11.2025 and Form APL 02 issued by 2nd 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.

I.A.NO:1 OF 2026

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 cancelling the GST registration vide Ref No. ZA360225025417Q in Form GST REG-19 dated 10.02.2025 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 Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT 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. 929 of 2026

DATED : 09.01.2026

Between:

M/s. CBR Logistics

... Petitioner

AND

The Deputy State Tax Officer,
O/o Assistant Commissioner of ST,
Siricilla Circle, Karimnagar Division,
Mankammathotha, Karimnagar and two others

... Respondents

ORDER:

Sri V. Veeresham, learned counsel appears for petitioner.

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

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AAQFC8200L1Z6 was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 10.02.2025 for non-filing of returns for the prescribed periods in contravention of the

provisions of Section 29(2)(c) of the Telangana Goods and Services Tax Act, 2017. Its application for revocation of cancellation was rejected *vide* order dated 23.05.2025. However, it chose to prefer a belated appeal which has been rejected by the appellate authority *vide* order dated 28.11.2025.

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 petitioner had suffered heavy losses due to vehicle breakdown and lack of new business opportunities during the relevant tax period and there was no intentional delay. Therefore, the petitioner has approached this Court.

4. Learned Special Government Pleader for State Tax submits that the appeal preferred by the petitioner has been rejected on the ground of delay. He does not have instruction on the assertion that there were no outstanding dues against the petitioner which in any case, the petitioner has to clear before any such request is to be entertained by the competent

authority under Rule 23(2) of the Telangana Goods and Services Tax Rules, 2017 (for short 'the Rules'). He also points out the time limit prescribed under Rule 23(1) of the Rules for approaching the Proper Officer. He however submits that this Court may pass appropriate orders as may deem fit in the facts of the case.

5. Having considered the submissions of learned counsel for the parties, it appears that the petitioner preferred the appeal belatedly.

6. Be that as it may, since the petitioner is inclined to approach the competent authority in terms of Rule 23(1) of the Rules, liberty is granted to the petitioner to do so for revocation of cancellation of its registration within a period of two (2) weeks from today. In case such an application is filed, the competent authority would consider the petitioner's request in accordance with law. Needless to say, the petitioner would be required to pay outstanding tax dues, if any.

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 Deputy State Tax Officer, O/o. Assistant Commissioner of ST, Siricilla Circle, Karim Nagar Division, H. No. 7-1-25, 2nd Floor, TNGO's Building, Mankammathotha, Karimnagar- 50 001.
2. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004.
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, State of Telangana at Hyderabad, Telangana.
4. One CC to SRI V.VEERESHAM, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
6. Two CD Copies

SA
PMK

HIGH COURT

DATED:09/01/2026

HIGH COURT FOR THE STATE OF TELANGANA

10 FEB 2026

★ DESPATCHED ★

ORDER

WP.No.929 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

(8) SMT

29/1/26