

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

**THURSDAY, THE TWENTY SECOND 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**

WRIT PETITION NO: 1768 OF 2026

Between:

M/s. BR ENTERPRISES, Represented by its Proprietor Balvinder Singh, aged about 56 years, H.No.3-82/2, Chengicherla, Narapally, Hyderabad, Medchal Malkajgiri, Telangana-500051.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Deputy State Tax Officer, Khairtabad-Somajiguda-2 Circle, Punjagutta Division, 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001.
3. The Appellate Joint Commissioner of State Tax, O/o Commissioner of Commercial Taxes Department, Punjagutta Division, C.T Complex, Nampally, Hyderabad-500001.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Order Reference No. ZD361125018643L dated 06/11/2025 passed by Respondent No.3 along with Order for Cancellation of Registration passed by the Respondent No.2 in Form GST REG - 19, vide Ref. No. ZA360924037473C, dated 13/09/2024 as arbitrary, illegal, contrary to the provisions of the CGST Act, 2017/ TGST Act 2017, and contrary to the Judicial pronouncements of this Honourable Court on the self-same subject and violation of Article 19(1)(g) of the Constitution of India.

IA 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 impugned Order Reference No. ZD361125018643L dated 06/11/2025 passed by Respondent No.3 along with the Order for Cancellation of Registration passed by the first respondent in Form GST REG - 19, vide Ref. No. ZA360924037473C, dated 13/09/2024, Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI S.V.PRANAV RAM

**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.1768 of 2026

Dated: 22.01.2026

Between:

M/s. BR Enterprises

...Petitioner

and

The State of Telangana,
Represented by its Principal Secretary,
Commercial Taxes, Secretariat, Hyderabad,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri S.V.Pranav Ram 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 certificate of the
petitioner bearing No.36ADVPS0174K3ZT was cancelled vide

impugned order passed in Form GST REG-19 dated 13.09.2024 on the ground that the registration was obtained by means of fraud, wilful misstatement or suppression of facts and the taxpayer was not found at the business place. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on 06.11.2025 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 the application seeking revocation of cancellation of GST registration certificate could not be filed due to medical contingencies of the proprietor of the petitioner, who looks after all the activities of the petitioner firm. Thus, the petitioner filed an appeal with an application for condonation of delay, which was rejected on 06.11.2025 on the ground of limitation. Learned counsel for the petitioner submits that cancellation of registration was a result of mere factual impropriety in relation to change of address and as a result, the petitioner is unable to operate its business. The petitioner is prepared to submit the overdue/pending GST returns as per the statute and ready to pay the taxes, late fee and penalties due thereon, if any, immediately after the revocation of the

cancellation of registration. Therefore, the petitioner prays that respondent No.2 may be directed to entertain the petitioner's application for revocation of cancellation of GST registration manually and take a decision thereupon in accordance with law.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration certificate was on account of the registration being obtained by means of fraud, wilful misstatement or suppression of facts and the taxpayer was not found at the business place.

5. Having regard to the aforesaid facts and circumstances, 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.JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Commercial Taxes, Secretariat, Hyderabad, State of Telangana.
2. The Deputy State Tax Officer, Khairtabad-Somajiguda-2 Circle, Punjagutta Division, 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001.
3. The Appellate Joint Commissioner of State Tax, O/o Commissioner of Commercial Taxes Department, Punjagutta Division, C.T Complex, Nampally, Hyderabad-500001.
4. One CC to SRI S.V.PRANAV RAM, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
6. Two CD Copies


PSK.

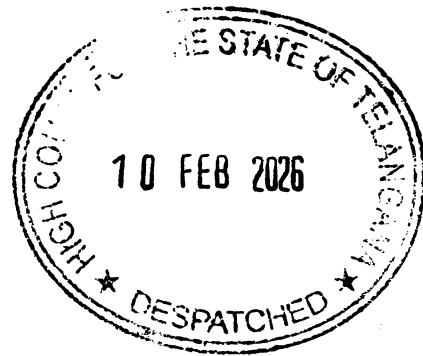
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HIGH COURT

DATED:22/01/2026

ORDER

WP.No.1768 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑧ MT
29/1/26