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

TUESDAY, THE THIRD DAY OF FEBRUARY
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: 2748 OF 2026

Between:

Palusu Srinivas Goud, S/o.Palusu Venkataiah Goud, Aged about 64 years,Occ. Business(Contractor), R/o H. No. 1/6, Jeenuguralla Village,Devarakadra Mandal, Mahabubnagar District, Telangana - 509234.

...PETITIONER

AND

1. Union of India, Represented by the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Telangana, Represented by its Principal Secretary, Finance (CT) Department, Secretariat, Hyderabad.
3. The Joint Commissioner, State Tax Department / GST Department, NALGONDA Division, Telangana.
4. The Deputy Commissioner / Proper Officer, State Tax Department / GST Department, Mahbubnagar Division, 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 an appropriate Writ, direction, or Order, more particularly one in the nature of Writ of Mandamus declaring the action of the respondents in issuing the order for cancellation of Registration, vide reference Number.ZA360325040670T,dated 15-03-2025 cancelling the GST registration of the Petitioner (GSTIN. 36AMQPP3421N1Z1) with retrospective effect from 01.07.2024, purportedly under Section 29(2)(c) of the CGST Act, 2017, on the ground of non-filing of returns is highly illegal and unjustified with a direction to revoke the GST registration of the Petitioner GSTIN. 36AMQPP3421N1Z1 with effect from 01.07.2024 forth with.

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 the order for cancellation of Registration, vide reference Number. ZA360325040670T, dated 15- 03-2025 cancelling the GST registration of the Petitioner (GSTIN. 36AMQPP3421N1Z1) with retrospective effect from 01.07.2024, purportedly under Section 29(2)(c) of the CGST Act, 2017.

Counsel for the Petitioner : SRI M.V.S.SAI KUMAR

Counsel for the Respondents : SRI K.SAI AKARSH, rep.,
SRI SWAROOP OORILLA, SC 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. 2748 of 2026

DATED : 03.02.2026

Between:

Palusu Srinivas Goud

... Petitioner

AND

Union of India,
rep. by the Secretary,
Ministry of Finance, Government of India,
New Delhi, and three others

... Respondents

ORDER:

Sri M.V.S. Sai Kumar, learned counsel appears for petitioners.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.2 to 4.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36AMQPP3421N1Z1

was cancelled *vide* impugned order passed in Form GST REG-19 dated 15.03.2025 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 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 has no technical knowledge and he was also 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, the petitioner prays that competent authority may

be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned counsel 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. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A.V.S. PRASAD
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Union of India, Government of India, New Delhi.
2. The State of Telangana, Represented by its Principal Secretary, Finance (CT) Department, Secretariat, Hyderabad.
3. The Joint Commissioner, State Tax Department / GST Department, NALGONDA Division, Telangana.
4. The Deputy Commissioner / Proper Officer, State Tax Department / GST Department, Mahbubnagar Division, Telangana
5. One CC to SRI M.V.S.SAI KUMAR, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

HIGH COURT

DATED:03/02/2026

HIGH COURT FOR THE STATE OF TELANGANA
11 FEB 2026
★ DESPATCHED ★

ORDER

WP.No.2748 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9
ASN
11/2/26.