

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

TUESDAY, THE SIXTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 40835 OF 2025

Between:

Giridhar Bandi Gyana, s/o prakash gyana aged about 81 years aged occ
business Proprietor of M/s. Bandi Brothers, 1-1-236, Beside Mayura
Garments, Chikkadpally Main Road, Hyderabad.

...PETITIONER

AND

1. The Deputy State Tax Officer, Hyderguda Ashok Nagar Circle, Abids Division, Hyderabad.
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001

...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 W direction, more particularly one in the nature of Writ of Mandamus 4 declaring the impugned order dated. 15.01.2025 passed by the respondent in ref No. ZA3601250326012 in Form GST REG-19 cancelling the GST registration bearing No. 36AFQPB9636N1ZQ, as illegal and unjustified besides being violative of principles of natural justice and consequently be pleased to set aside the same and direct 1st respondent activate the registration

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 impugned order bearing No. ZA3601250326012 in Form GST REG-19 dated. 15.01.2025 passed by the 1st respondent cancelling the GST registration bearing No. 36AFQPB9636N1ZQ during the pendency of the above writ petition

Counsel for the Petitioner: SRI. B. SRINIVAS

**Counsel for the Respondent Nos. 1&2: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3: SRI N. BHUJANGA RAO,
DY. SOLICITOR GENERAL OF INDIA**

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.40835 of 2025

Dated: 06.01.2026

Between:

Giridhar Bandi Gyana

...Petitioner

and

The Deputy State Tax Officer,
Hyderguda – Ashok Nagar Circle,
Abids Division,
Hyderabad,
and two others.

...Respondents

ORDER:

Learned counsel Sri B.Srinivas appears for the petitioner.
Sri Swaroop Oorilla, learned Special Government Pleader for
State Tax, appears for respondents No.1 and 2.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36AFQPB9636N1ZQ was cancelled vide impugned order passed in Form GST REG-19 dated 15.01.2025 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. Therefore, 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 was unwell 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 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. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

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//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Hyderguda Ashok Nagar Circle, Abids Division, Hyderabad. .
2. The Principal Secretary, (Revenue), Secretariat, T.S., Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
4. One CC to SRI. B. SRINIVAS, Advocate [OPUC]
5. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

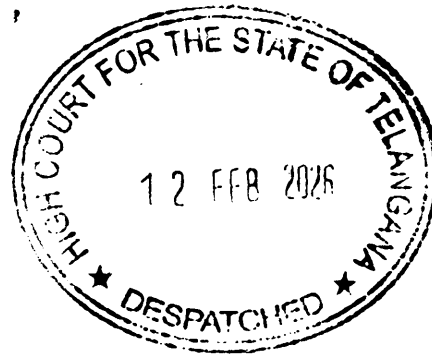
BM, BS, CF.

HIGH COURT

DATED:06/01/2026

ORDER

WP.No.40835 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10) SP
22-01-26