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

WEDNESDAY,THE TWENTY FIRST 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: 1506 OF 2026</u>

Between:

Mohd. Afroz Baig, , s/o Mastan Baig Age 53, Occupation Business 8-2-644/1,SkinTouch Showroom, Road no 1 and 12 junction, Banjara Hills,Hyderabad,Telangana,500028 .

...PETITIONER

AND

1. Appellate Joint Commissioner of State tax (ST), Appellate Authority,PunjaguttaDivision, 5th Floor, C.T Complex, Nampally, Hyderabad, Telangana-500001
2. Deputy State Tax officer (ST), Punjagutta Division, Circle Khairtabad-Somajiguda-2, 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad, Telangana-500001.
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.
4. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.

...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 declaring the action of 2nd Respondent in cancelling the GST registration certificate of the Petitioner vide GSTIN 36AFDPB5965P2ZY, as illegal, arbitrary, contrary to law laid down by this Hon'ble Court and in contravention of the fundamental right to carry business under Article 19(1)(g) of the Constitution of India and against the provisions of the Central Goods and Services Tax Act,2017 and Telangana Goods and Services Act, 2017 and consequently set aside the order for cancellation of registration in Form REG-19 dated 29/11/2024 issued by the 2nd Respondent and the Appeal order dated 31/12/2025 issued by the 1st Respondent

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 orders of 1st Respondent dated 31/12/2025 and 2nd Respondent dated 29/11/2024 and consequently direct the 2nd Respondent to revive the GST registration portal of the Petitioner GSTIN 36AFDPB5965P2ZY, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. AKRUTI AGARWAL

Counsel for the Respondent Nos. 1,2&4: SRI K. SAI AKARSH AGP REP
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.1506 of 2026

Dated: 21.01.2026

Between:

Mohd. Afroz Baig

...Petitioner

and

Appellate Joint Commissioner of State Tax (ST),
Appellate Authority, Punjagutta Division,
5th Floor, C.T.Complex, Nampally,
Hyderabad, Telangana – 500 001,
and 3 others.

...Respondents

ORDER:

Learned counsel Ms. Akruti Agarwal appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1, 2 and 4.

2. The GST registration certificate of the petitioner bearing No.36AFDPB5965P2ZY was cancelled *vide* impugned order passed in FORM GST REG-19 dated 29.11.2024 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 the petitioner has completely relied upon the Accountant for filing of the monthly returns 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, he prays that respondent No.2 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Assistant 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, if any pending, shall stand closed.

SD/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Appellate Joint Commissioner of State tax (ST), Appellate Authority,PunjaguttaDivision, 5th Floor, C.T Complex, Nampally, Hyderabad, Telangana-500001
2. The Deputy State Tax officer (ST), Punjagutta Division, Circle Khairtabad-Somajiguda-2, 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad, Telangana-500001.
3. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, T.S.,Hyderabad.
5. One CC to SRI. AKRUTI AGARWAL, Advocate [OPUC]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA[OPUC]
8. Two CD Copies

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HIGH COURT

DATED:21/01/2026

ORDER

WP.No.1506 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
21 FEB 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

11 PMG.
10/2/26.