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

TUESDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 3787 OF 2026

Between:

Aasam Pasha, S/o Gulam Rabbani, Aged about 45 years, Occ Business, Proprietor, Padma Sri Ice Industry, Plot No.413 and 414, GPR Ventures, Bowrampet, Medchal Malkajgiri District.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Commercial Taxes Department Secretariat Hyderabad.
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate Hyderabad
3. The Additional Commissioner of Central Tax and GST Appeal Customs Central Tax Commissioner, Office 7th Floor GST Bhavan L.B. Stadium Road, Hyderabad.
4. The Joint Commissioner, GST Bhavan L B Stadium Road Hyderabad
5. The Assistant Commissioner, Central Tax and Service Tax, Jeedimetla Division, Hydernagar-3 Circle, 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 the 5th Respondent in cancelling the GST registration certificate of the petitioner vide GST No. 36AOAPM6648E2ZW as illegal arbitrary contrary to law laid down by this Hon'ble Court and in contravention of Fundamental Right to carry business under Article 19(1) (g) of the Constitution of India and against the provisions of the Central Goods and Service

Tax Act 2017 and the Telangana Goods and Services Tax Act 2017 and consequently set aside the order for Cancellation of Registration vide order dated 21-08-2024 No.ZA360824059532C of the 5th respondent and the appeal order dated 11-10-2025 of the 4th 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 direct the respondent No.4 and 5 to revoke the cancellation of GST No. 36AOAPM6648E2ZW of the petitioner by enabling the petitioner to pay the dues if any, pending disposal of the writ petition.

Counsel for the Petitioner: SRI M. JANARDHANA RAO, REPRESENTING Ms. AYESHA SIDDIQA SYED

Counsel for the Respondents No.1 & 5: SRI K. SAI AKARSH, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent Nos.2 to 4: SRI D. RAGHAVENDAR RAO, S.C. FOR CBIC

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.3787 of 2026

DATED: 10.02.2026

Between:

Aasam Pasha

... Petitioner

AND

The State of Telangana,
Rep. by its Principal Secretary,
Commercial Taxes Department,
Secretariat, Hyderabad & 4 others

... Respondents

ORDER:

Heard Mr. M.Janardhana Rao, learned counsel representing Ms. Ayesha Siddiqa Syed, learned counsel appearing for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 and 5.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36AOAPM6648E2ZW was cancelled *vide* impugned order passed in Form GST REG-19 dated 21.08.2024 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 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 faced electricity issue in his business, due to which he could not pay the GST 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 respondent No.1 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 pending, if any, shall stand closed.

SD/-AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Commercial Taxes Department, State of Telangana, Secretariat Hyderabad.
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate Hyderabad.
3. The Additional Commissioner of Central Tax and GST Appeal Customs Central Tax Commissioner, Office 7^{th} Floor GST Bhavan L.B. Stadium Road, Hyderabad.
4. The Joint Commissioner, GST Bhavan L B Stadium Road Hyderabad.
5. The Assistant Commissioner, Central Tax and Service Tax, Jeedimetla Division, Hydernagar-3 Circle, Hyderabad
6. One CC to Ms. AYESHA SIDDIQA SYED, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
8. One CC to SRI D. RAGHAVENDAR RAO, S.C. for CBIC [OPUC]
9. Two CD Copies

MP kpo

HIGH COURT

DATED:10/02/2026

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

ORDER

WP.No.3787 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

12

Kpr
18/2/26