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

MONDAY,THE SECOND 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: 2681 OF 2026

Between:

DIYA DISTRIBUTORS, Represented by its proprietor Miss. SHIKSHA AGARWAL, Aged about 25 Years, Occ. Business, 11-6-27/1/B, Sunship Compound, Balanagar, Hyderabad - 500037.

...PETITIONER

AND

1. The Deputy State Tax Officer, Office of the Asst. Commissioner (ST), Fatehnagar Circle, 2nd Floor, South Wing, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad - 500001.
2. The Commissioner of State Tax, State of Telagnana Commercial Taxes Complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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 a. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction quashing the Cancellation Order dated 23.03.2024 vide Reference No. ZA360324054294N passed by the Respondent No.1, cancelling the GST Registration of the Petitioner bearing GSTIN 36DHHPA7385F1Z8, including the retrospective cancellation from 31/03/2021, b. Declare that the impugned cancellation of GST Registration is ultra vires Section 29 of the Central Goods and Services Tax Act, 2017 and is illegal, arbitrary, unconstitutional and void, being contrary to Articles 14, 19(1)(g), 21 and 265 of the Constitution of India, c. Direct restoration of GST Registration forthwith and permit filing of pending returns, and

d. Pass such other order or orders as this Honourable Court deems fit in the interests of justice.

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 dispense with the filing of original/ certified copy of the order dt. 23/03/2024 in Reference No. ZA3602324054294N on the file of the respondent's office.

IA NO: 2 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 stay all further proceedings including any recovery, pursuant to the cancellation of order dt. 23/03/2024 vide Reference No. ZA3602324054294N and also not to take any coercive steps against the petitioner till pending disposal of Writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHY REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents No 1 & 2 : SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX.

Counsel for the Respondent No 3 : GP FOR REVENUE

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.2681 of 2026

Dated: 02.02.2026

Between:

Diya Distributors

...**Petitioner**

and

The Deputy State Tax Officer,
Office of the Asst. Commissioner (ST), Fatehnagar Circle,
2nd Floor, South Wing, Gaganvihar Building,
Opp. Gandhi Bhavan, Nampally,
Hyderabad – 500 001,
and 2 others.

...**Respondents**

ORDER:

Learned counsel Sri Gajanand Chakravarthy, representing learned counsel Sri Upadhyay Raghavender, 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.36DHHPA7385F1Z8 was cancelled vide impugned order passed in Form GST REG-19 dated 23.03.2024 on the

ground of filing NIL return. 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 all outstanding dues, if any, would be paid. The petitioner had entrusted all GST correspondence to its tax professional/consultant who did not inform the petitioner regarding the show cause notice or the cancellation proceedings and the petitioner came to know of the cancellation only when its purchasing dealers recently informed that due to retrospective cancellation, their Input Tax Credit is being denied and they are being compelled to pay the GST again resulting in demands being raised on the petitioner for refund of GST already paid. 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 if the petitioner is directed to approach respondent No.1/competent

authority, its application can be entertained manually as the GST portal does not permit submission of application beyond the prescribed time limit. It is also submitted that the competent authority would consider the application in accordance with law.

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/-K. MADHAVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Office of the Asst. Commissioner(ST), Fatehnagar Circle, 2nd Floor, South Wing, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad - 500001.
2. The Commissioner of State Tax, State of Telagnana Commercial Taxes Complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The Principle Secretary to Government, Revenue CTD, State of Telagnana, Secreteriate, Hyderabad.
4. One CC to SRI. UPADHYAY RAGHAVENDER, Advocate [OPUC]
5. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad. [OUT]

6. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]

7. Two CD Copies

DAN

BS

HIGH COURT

DATED:02/02/2026

ORDER

WP.No.2681 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
26 FEB 2026
DESPATCH

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

11

NT
16/2/26.