

[3488]

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

TUESDAY, THE TWENTY FOURTH 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: 5654 OF 2026

Between:

M/s. NEEM TREE HOSPITALITY SERVICES PRIVATE LIMITED, Represented by its Director / Authorized Signatory Mr. Burra Krishna Babu, Age.36, S/o. Musalaiah, Having its Registered Office at Plot No. 66, Madhura Nagar, Airport Approach Road, Hyderabad, Rangareddy District, Telangana - 501218.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad.
2. The Appellate Joint Commissioner, (State Tax) (FAC), Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. The Deputy State Tax Officer, Saroor Nagar-3 Circle, Saroor Nagar 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 order, direction or writ, more particularly a Writ in the nature of Certiorari to call for the records pertaining to the Impugned Order No. ZD3612250351450 dated 10.12.2025 passed by the 2nd Respondent and the underlying Rejection of Application for Revocation dated 04.01.2025 passed by the 3rd Respondent and to quash the same as illegal, arbitrary, contrary to the provisions and guidelines of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and the Rules made thereunder and violative of the principles of natural justice and constitutional mandate, and consequently direct the Respondents to restore the Petitioners GST Registration

bearing GSTIN: 36AAICN5495P1ZI, enabling the Petitioner to file statutory returns and discharge tax liabilities.

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 Suspend the operation of the Impugned Order No. ZD361225035145O dated 10.12.2025 passed by the 2T Respondent and the Rejection of Application for Revocation dated 04M1.2025 passed by the 3rd Respondent, and consequently direct the Respondents to permit temporary restoration / activation of GST Registration bearing GSTIN: 36AAICN5495P1ZI, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI B. SUDARSHANA SETTY

**Counsel for the Respondents: SRI K. SAI AKARSH, AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER 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.5654 of 2026

Dated: 24.02.2026

Between:

M/s. Neem Tree Hospitality Services Private Limited,
Rep., by its Director/Authorized Signatory
Mr. Burra Krishna Babu, Hyderabad.

... Petitioner

And

The State of Telangana,
Rep., by its Principal Secretary,
Revenue (Commercial Taxes) Department,
Secretariat, Hyderabad and 2 others.

...Respondents

ORDER:

Mr. B. Sudarshana Setty, learned counsel for the petitioner.

Mr. K. Sai Akarsh, learned Assistant Government Pleader represents

Mr. Swaroop Oorilla, learned Special Government Pleader appears for
State Tax.

2. The Goods and Services Tax (GST) registration certificate of the
petitioner bearing No.36AAICN5495P1ZI was cancelled vide order passed
in Form GST REG-19 dated 13.09.2024 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 has no knowledge about it and there was no intentional delay. Though the petitioner has filed an application for revocation of cancellation of GST registration certificate, the same was rejected by respondent No.3 in mechanical and arbitrary manner. Even the appeal filed by the petitioner was also dismissed on the ground of limitation. Therefore, the petitioner prays that the respondents may be directed to revoke its GST registration.

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/-P.PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

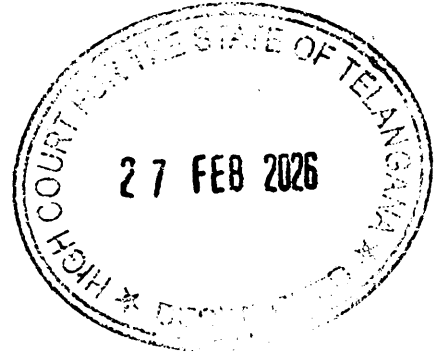
1. The Principal Secretary, Revenue (Commercial Taxes) Department, State of Telangana, Secretariat, Hyderabad.
2. The Appellate Joint Commissioner, (State Tax) (FAC), Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. The Deputy State Tax Officer, Saroor Nagar-3 Circle, Saroor Nagar Division, Telangana.
4. One CC to SRI B. SUDARSHANA SETTY, Advocate [OPUC]
5. Two CCs to Sri Swaroop Oorilla, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

MP

[Handwritten signature]

HIGH COURT

DATED:24/02/2026



ORDER

WP.No.5654 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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lpx
27/2/26