IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRD 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: 3035 OF 2026

Between:

M/s. Symphony Impex, Represented by its Proprietor Balvinder Singh, aged about 56 years, H No 3-82/2, Chengicherla, Narapally, Hyderabad, Medchal Malkajgiri, Telangana-500051.

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
2. The Superintendent of Central Tax, Kapra GST Division, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad-500013.
3. The Joint Commissioner of Central Tax, Appeals-II GST Commissionerate, GST Bhavan, Basheerbagh, Hyderabad-500004.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Order vide Order in Appeal No.HYD-GST-SC-AP2-JC-510- 2025-26 dated 10-12-2025 along with the Order for Cancellation of Registration passed by the first respondent in Form GST REG - 19, vide Ref. No.ZA360924045220R, dated 17-09-2024 as arbitrary, illegal, contrary to the provisions of the CGST Act, 2017/ TGST Act 2017and violation of Article 19(1)(g) of the Constitution of India.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Order for Cancellation of Registration passed by the first respondent in Form GST REG - 19, vide Ref. No.ZA360924045220R, dated 17-09-2024, Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI S.V.PRANAV RAM, REPRESENTING SRI PUPPALA BHARATH NANDAN

Counsel for the Respondent No 1: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No 2 & 3: SRI DOINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

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.3035 of 2026

Dated: 03.02.2026

Between:

M/s. Symphony Impex

...Petitioner

and

Union of India,
Represented by its Secretary,
Department of Revenue, Ministry of Finance,
North Block, New Delhi – 110 001,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri S.V.Pranav Ram, representing learned counsel Sri P.Bharath Nandan, appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.2 and 3.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ADVPS0174K4ZS was cancelled vide

impugned order passed in Form GST REG-19 dated 17.09.2024 on the ground that the registration was obtained by means of fraud, wilful misstatement or suppression of facts and the taxpayer was not found at the business place. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on 10.12.2025 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 the application seeking revocation of cancellation of GST registration certificate could not be filed due to medical contingencies of the proprietor of the petitioner, who looks after all the activities of the petitioner firm. Thus, the petitioner filed an appeal with an application for condonation of delay, which was rejected on the ground of limitation. Learned counsel for the petitioner submits that cancellation of registration was a result of mere factual impropriety in relation to change of address and as a result, the petitioner is unable to operate its business. Therefore, the petitioner prays that the competent authority may be directed to entertain the petitioner's application for revocation of cancellation of GST registration manually and take a decision thereupon in accordance with law.

4. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs submits that the apparent reason for cancellation of GST registration certificate was on account of the registration being obtained by means of fraud, willful misstatement or suppression of facts and the taxpayer was not found at the business place.

5. Having regard to the aforesaid facts and circumstances, if the petitioner approaches the competent authority within a period of two weeks 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/-L.VIJAYA LAKSHMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Department of Revenue, Union of India, Ministry of Finance, North Block, New Delhi- 110001.
2. The Superintendent of Central Tax, , Kapra GST Division, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad-500013.
3. The Joint Commissioner of Central Tax, , Appeals-II GST Commissionerate, GST Bhavan, Basheerbagh, Hyderabad-500004.
4. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA , [OPUC]
5. One CC to SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS , [OPUC]

PTO

6. One CC to SRI P. BHARATH NANDAN, Advocate [OPUC]

7. Two CD Copies

DAN/BSK

CHR

HIGH COURT

DATED:03/02/2026

ORDER

WP.No.3035 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9) CHR
23/2/26