

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

THURSDAY, THE TWELFTH 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: 4256 OF 2026

Between:

M/s. MR Trading Co, Having address at 1-84/6, Jalpally, Mamidipalli, Ranga Reddy, Telangana- 500005 Represented by its Sole Proprietor, Mohd Jishan, S/o. Ijajuddin Siddqui, aged about 33 years, R/o. H.No.632, Mohalla Paschim, Jarari, Farrukhabad, Uttar Pradesh- 209 739

...PETITIONER

AND

1. The Deputy State Tax Officer, Saroor Nagar-II Circle, Saroor Nagar Division, 7th Floor, Mayur Kushal Complex, Abids (Chermas Building), Hyderabad
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, Hyderabad, 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 a Writ, Order, or direction more particularly one in the nature of a Writ of Mandamus, a) Declaring the notice issued proposing cancellation of the GST registration vide Form REG 17 vide ref. no. ZA360123210214B dated 31.01.2023 and the order issued for cancellation of GST registration vide Ref No. ZA3612230504031 in Form GST REG-19 dated 23.12.2023 by 1st respondent, as being void, arbitrary, illegal, without authority of law and without jurisdiction, violative of the Principles of Natural Justice apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India, and to consequently set aside the same by restoring the GST registration of the Petitioner

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 order cancelling the GST registration vide Ref. No. ZA3612230504031 in Form GST REG-19 dated 23.12.2023 in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI V. VEERESHAM

Counsel for the Respondents: SRI K SAI AKARSH, AGP 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.4256 of 2026

Dated: 12.02.2026

Between:

M/s. MR Trading Co
Mamidipalli, Ranga Reddy District,
Rep. by its Sole Proprietor
Mr. Mohd. Jishan

...Petitioner

and

The Deputy State Tax Officer,
Saroornagar -II Circle, Saroornagar Division,
Hyderabad and another.

...Respondents

Order:

Heard Mr. V.Veeresham, learned counsel appearing for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader for State Tax appearing for the respondents.

2. The Goods and Services Tax (GST) registration of the petitioner bearing GSTIN No.36CFGPM7642H1Z6 was cancelled *vide* impugned order passed in Form GST REG-19 dated 23.12.2023 for non-filing of returns for a consecutive period of six months.

3. Learned counsel for the petitioner submits that the petitioner suffered heavy losses due to import duty classification issues and lack of new business opportunities and hence, he could not file returns. Now, the petitioner wants to revive the business but the time limit for filing

the revocation application or appeal having lapsed, he approached this Court.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration 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 of the petitioner was cancelled on account of non-filing of returns for a 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, 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 LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Saroor Nagar-II Circle, Saroor Nagar Division, 7th Floor, Mayur Kushal Complex, Abids (Chermas Building), Hyderabad
2. The Principal Secretary to Government, State of Telangana, Revenue Department (Commercial Tax), Secretariat Complex, Hyderabad, Telangana

---contd---

3. One CC to Sri V. Veeresham, Advocate [OPUC]
4. Two CCs to the spl GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
5. Two CD Copies

TJ
BS

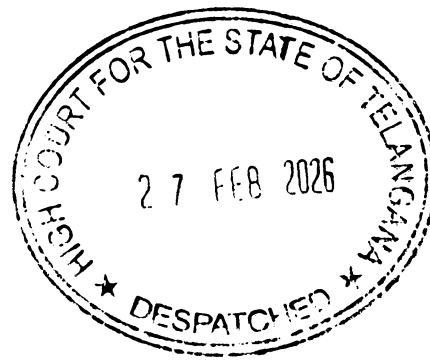
Pme.

HIGH COURT

DATED: 12/02/2026

ORDER

WP.No.4256 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(8) PMA.
26/2/26