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

THURSDAY, THE FIFTH 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: 3272 OF 2026

Between:

M/s. A. SRIDHAR WORKS CONTRACTOR, 14-6-4/6 TO 14-6-4/7A, B N Reddy Nagar, Mahaboobnagar, Telangana-509001 Represented by its proprietor Andavetla Sridhar, (Address is same as mentioned above.)

...PETITIONER

AND

1. The Deputy State Tax Officer, Mahaboobnagar.
2. The Assistant Commissioner (ST), Mahaboobnagar.
3. The Joint Commissioner (ST), Mahaboobnagar.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue Department (Commercial Tax), Hyderabad, Telangana.
5. The Union of India, Rep. by its Principal Secretary, Department of Revenue Ministry.

...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 Order, Direction or Writ more particularly one in the nature of writ of mandamus directing the Respondent No.1 herein to consider the Representation dated. 21/01/2025 and to set aside the cancellation order Dated. 09/01/2024. Consequently, direct the Respondent No.1 to revoke the cancellation and restore the GST Registration Number 36BGDSPS3988A1ZT.

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.1 to consider the representation dated. 21/01/2026 and to set aside the cancellation order Dated. 09/01/2024 pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI ULLEWAD SAICHARAN

Counsel for the Respondent Nos.1 to 4: SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.3272 of 2026

Dated: 05.02.2026

Between:

M/s. A.Sridhar Works Contractor

...Petitioner

and

The Deputy State Tax Officer,
Mahaboobnagar,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri Ullewad Sai Charan appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 to 4.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36GDSPS3988A1ZT was cancelled vide impugned order passed in Form GST REG-19 dated 09.01.2024 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. Therefore, 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 proprietor of the petitioner lacks the knowledge with regard to tax matters. He erroneously believed that no GST returns were required to be filed on the basis that the turnover was NIL as the business was temporarily suspended. Therefore due to his serious health issues and financial losses, no returns were filed during that period. The petitioner was also unaware of the show cause notice. There is 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 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/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Mahaboobnagar.
2. The Assistant Commissioner (ST), Mahaboobnagar.
3. The Joint Commissioner (ST), Mahaboobnagar.
4. The Principal Secretary, Revenue Department (Commercial Tax), Hyderabad, Telangana.
5. The Principal Secretary, Union of India, Department of Revenue Ministry.
6. One CC to SRI ULLEWAD SAICHARAN Advocate [OPUC]
7. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CCs SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad . [OUT]
9. Two CD Copies

PMK
BS

HIGH COURT

DATED:05/02/2026

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

ORDER

WP.No.3272 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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