[3488]

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

THURSDAY, THE TWENTY NINTH DAY OF JANUARY
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: 2378 OF 2026

Between:

M/s. Onteddu Laxman, Rep. by its Proprietor, Oonteddu Laxman Rao, H.No. 3-109/120/30, SRV Nagar, Chingicherla, Medchal Malkajgiri, Telangana-500076.

...PETITIONER

AND

1. Deputy State Tax Officer, Keesara N 2 Circle, Keesara Division. 5th Floor, Mayur Kushal Complex, Abids, Hyderabad- 500 001.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi

...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 Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order canceling the GST Registration in FORM GST REG- 19 dated 24.3.2025, vide Ref.No. ZA3603250709947 as illegal, arbitrary, unjust and violative of principles of natural justice, and consequently set aside the same and direct the 1st Respondent to restore/ activate 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 the impugned order dated 24.3.2025 passed in FORM GST REG-19 vide Ref.No. ZA3603250709947 passed by the 1st Respondent.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent No.1 & 2: SRI K.SAI AKARSH, AGP, FOR SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent No.3: 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. 2378 of 2026

DATED : 29.01.2026

Between:

M/s. Onteddu Laxman

... Petitioner

AND

Deputy State Tax Officer,
Keesara N 2 Circle, Hyderabad and others

... Respondents

ORDER:

Sri G.N.G. Shankar, learned counsel appears for petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36ACWPL1811C1ZQ was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 24.03.2025 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. The 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 accountant of the petitioner had not filed returns on the *bona fide* impression that the petitioner had no business during the relevant tax period and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST Registration Certificate, 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. The learned counsel for respondent Nos.1 and 2 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 two (2) 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.

The instant Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Keesara N 2 Circle, Keesara Division. 5th Floor, Mayur Kushal Complex, Abids, Hyderabad- 500 001.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, No.136-A, North Block, New Delhi

4. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR Advocate [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
6. Two CCs to Special GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad . [OUT]
7. Two CD Copies

PMK
BS

HIGH COURT

DATED:29/01/2026

ORDER

WP.No.2378 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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NDT
18/2/26.