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 HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 3302 OF 2026

Between:

M/s. Afzal Pasha Shek Contractor & Manpower, rep. by its Proprietor, Mr. Afzal Pasha Shek, 19-48, Vidya Nagar, Husnabad, Siddipet, Telangana-505 467

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Warangal-Urban-III Circle, Warangal Division, Telangana.
2. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad.

...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 of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st Respondent in cancelling the GST registration certificate of the petitioner vide GST No.36BHRPS0029L2ZT, on suo moto as illegal, arbitrary and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India and also contrary to Section 37(5) of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and consequently set-aside the order for Cancellation of Registration dated 22.2.2023 of the 1st Respondent.

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 suspend the order of 1st Respondent dated 22.2.2023 and consequently direct the 1st Respondent to Revive the GST Registration portal of the Petitioner GST No.36BHRPS0029L2ZT, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

Counsel for the Respondents: 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.3302 of 2026

Dated: 05.02.2026

Between:

M/s. Afzal Pasha Shek Contractor & Manpower

...Petitioner

and

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Warangal-Urban-III Circle, Warangal Division, Telangana,
and another.

...Respondents

ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. The GST registration of the petitioner bearing No.36BHRPS0029L2ZT was cancelled *vide* impugned order passed in Form GST REG-19 dated 22.02.2023 for non-filing of returns for a

consecutive period of six months. The Writ Petition has been filed on 30.01.2026 for revocation of the cancellation of GST registration of the petitioner.

3. Learned counsel for the petitioner submits that there are no outstanding GST dues left to be paid by the petitioner. It is submitted that non-filing of the returns was for the reason that its accountant 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, but the GST portal does not permit it as being beyond the time limit prescribed for submission. Therefore, he 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. The cancellation of GST registration was only on account of non-filing of returns for the consecutive period of six months. He submits that if the petitioner is directed to approach respondent No.1, its application can be entertained manually as the GST

portal does not permit submission of application beyond the prescribed time limit. It is also submitted that respondent No.1 would consider the application in accordance with law.

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 the consecutive period of six months, in case the petitioner approaches respondent No.1 within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, respondent No.1 would entertain it and take a decision thereupon, in accordance with law, within a period of three weeks thereafter.

6. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous petitions, pending if any, stand closed.

SD/-AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Warangal-Urban-III Circle, Warangal Division, Telangana.
2. The Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, State of Telangana, Secretariat, Hyderabad.
3. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
5. Two CD Copies

MP
BS

HIGH COURT

DATED:05/02/2026

ORDER

WP.No.3302 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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NT 1.126.