

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

THURSDAY, THE TWENTY SECOND 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: 1755 OF 2026

Between:

M/s.KOLIPAKAS AUTOMOBILES and ENGINEERING WORKS, 8-1,
DWARAKAPUR, TANDUR, Adilabad, TS- 504272. Rep.by its Proprietor
SHIVA NARAYANA KOLIPAKA.

...PETITIONER

AND

1. Deputy State Tax Officer, Mancherla District, Adilabad, Telangana State.
2. The Assistant Commissioner, Mancherla District, Adilabad, Telangana State.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. Gandhi Bhavan, Hyderabad, Telangana State.
4. The State of Telangana, Rep.by its Principal Secretary (Revenue), (ST)Department, Secretariat Buildings, Hyderabad.
5. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, At North Block, New Delhi-110001

...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 Writ of Mandamus or any other appropriate writ, or order or direction. 1.To the assessing authority ie. 1st Respondent to restore the GST Registration and by setting aside the order for cancellation of registration i.e. Order in Form GST REG-19 vide reference no. ZA360823019097G, dated 08-08-2023, pursuant to the Show Cause Notice in Form GST REG-17/31 bearing Reference No.ZA360723010822S dated 05/07/2023, failing which the petitioner would be put to severe loss and hardship. 2.That the impugned SCN-2 in Form GST DRC-01 bearing No. ZD3605240681668, dated, 31/05/2024 and the impugned Order-2 vide No. ZD360824126214I, dated, 28/08/2024 cannot be sustained as are unsigned, ie was neither digitally signed nor verified through e-

signature as envisaged/specified u/r.26(3) of CGST Rules, 2017, and are to be set-aside.

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 2nd Respondent to stay all the further proceedings based on the Impugned Order vide No.ZD360824126214I, dated, 28/08/2024, passed by 2nd, Respondent, The Assistant Commissioner, Mancherial District, Adilabad, Telangana State

Counsel for the Petitioner: SRI. NAGENDRA REDDY TAILOR

**Counsel for the Respondent Nos. 1to4: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.5: SRI N. BHUJANGA RAO ,
DY.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.1755 of 2026

Dated: 22.01.2026

Between:

M/s. Kolipakas Automobiles & Engineering Works

...Petitioner

and

Deputy State Tax Officer,
Mancherial District,
Adilabad, Telangana State,
And 4 others.

...Respondents

ORDER:

Learned counsel Sri T.N.Reddy appears for the petitioner.

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

2. The petitioner's registration was cancelled for non-filing of
returns for a continuous period of six months vide order dated
08.08.2023. Earlier its application for cancellation of registration on
voluntary basis was rejected vide order dated 12.08.2021. However, in

ignorance and because of closure of business, it did not file the returns consecutively for six months, which led to cancellation of its registration. The petitioner has thereafter also been imposed tax liability vide proceedings under Section 73 of the Telangana Goods and Services Tax Act, 2017, vide order-in-original dated 28.08.2024. Both these orders are challenged in the present writ petition.

3. However, during the course of submissions, learned counsel for the petitioner does not press the challenge to the order-in-original in the same petition and sought liberty to assail it in independent proceedings. Liberty, as prayed for, is allowed.

4. Learned counsel for the petitioner submits that the petitioner may be allowed liberty to seek revocation of the cancellation of registration by moving an application before the competent authority in accordance with law.

5. Learned Special Government Pleader for State Tax submits that the period prescribed under Rule 23 of the Telangana Goods and Services Tax Rules, 2017, has long expired for seeking such revocation by the highest competent authority. However, this court may pass an order as may be deemed fit and proper in the facts and circumstances of the case.

6. Having regard to the aforesaid facts and circumstances, since the cancellation of registration has occurred on account of non-filing of returns for a continuous period of six months after the petitioner's voluntary application for cancellation of registration was rejected on 12.08.2021, this court is of the opinion that the petitioner may be allowed an opportunity to seek revocation of cancellation of registration as it intends to conduct its business again. If the petitioner makes such an application within a period of two weeks before the competent authority, it may be considered in accordance with law subject to payment of outstanding dues, if any.

7. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

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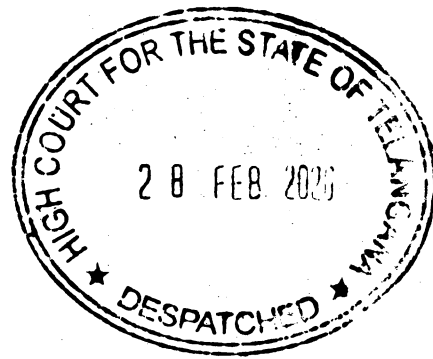
SECTION OFFICER

To,

1. The Deputy State Tax Officer, Mancherla District, Adilabad, Telangana State.
2. The Assistant Commissioner, Mancherla District, Adilabad, Telangana State.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. Gandhi Bhavan, Hyderabad, Telangana State.
4. The Principal Secretary (Revenue), (ST)Department, Secretariat Buildings, T.S., Hyderabad.
5. The Joint Secretary, Union of India, Department of Revenue, Ministry of Finance, At North Block, New Delhi-110001
6. One CC to SRI. NAGENDRA REDDY TAILOR, Advocate [OPUC]
7. Two CCs to SPECIAL GOVERNMENT FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
8. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA[OPUC]

HIGH COURT

DATED:22/01/2026



ORDER

WP.No.1755 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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11/2/26