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

WRIT PETITION NO: 4208 OF 2026

Between:

M/s.Yagna Electricals, Flat No.403/B, Kushik Residency, Nizampet, Rangareddy District. Rep. by its Managing Partner Mr.Guntupalli Srinivasa Rao, Aged 53 years, Occupation Business

...PETITIONER

AND

1. The Deputy State Tax Officer, Hydernagar-II Circle, Hyderabad.
2. The Assistant Commissioner (ST), Hydernagar-II Circle, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana 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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st Respondent in passing the Order for Cancellation of Registration in Form GST REG-19, dated 24.10.2025 and also passing the Order of Rejection of Application for Revocation of Cancellation, dated 12.11.2025, without providing sufficient opportunity of being heard to the Petitioner, without following the due process of law, as Act 2017, without jurisdiction, contrary to Article 14, 19(1)(g) and 21 of the Constitution of India and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order for Cancellation of Registration in Form GST REG-19, dated 24.10.2025 and the Order of Rejection of Application for Revocation of Cancellation, dated 12.11.2025 passed by the 1st Respondent, as null and void.

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 operation of the Order for Cancellation of Registration in Form GST REG-19, dated 24.10.2025 and the Order of Rejection of Application for Revocation of Cancellation, dated 12.11.2025 passed by the 1st Respondent and consequently direct the 1st Respondent to Restore the Registration Certificate of the Petitioner, forthwith, in the interest of Justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI MOHAMMED RAFI

Counsel for the Respondents: SRI K. SAI AKARSH, AGP FOR STATE TAX

The Court made the following: ORDER

<u>**IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD**</u>

<u>**The Hon'ble The Chief Justice Sri Aparesh Kumar Singh**</u>

<u>**and**</u>

<u>**The Hon'ble Sri Justice G.M.Mohiuddin**</u>

<u>**Writ Petition No.4208 of 2026**</u>

<u>**Dated: 12.02.2026**</u>

Between:

M/s. Yagna Electricals
Nizampet, Rangareddy District,
Rep. by its Managing Partner
Mr. Guntupalli Srinivasa Rao

...Petitioner

and

The Deputy State Tax Officer,
Hydernagar-II Circle, Hyderabad and 2 others.

...Respondents

<u>**Order**</u>**:**

Heard Mr. Mohammed Rafi, 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.36AABFY0088M1ZR was cancelled *vide* impugned order passed in Form GST REG-19 dated 24.10.2025 for non-filing of returns for a consecutive period of six months. The petitioner has filed an application for revocation of the cancellation of registration, but the

same was rejected. Thereafter, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST registration.

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 the GST Portal was not enabled to upload the liability statement and when the petitioner approached respondent No.1- office, the officer was on leave and there was no intentional delay. Though the petitioner has filed 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. 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 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/-M. NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Hydernagar-II Circle, Hyderabad.
2. The Assistant Commissioner (ST), Hydernagar-II Circle, Hyderabad.
3. The Principal Secretary, Revenue (CT) Department, State of Telangana, Telangana Secretariat, Hyderabad.
4. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
5. Two CCs to GP for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

MP
BS

HIGH COURT

DATED:12/02/2026

ORDER

WP.No.4208 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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06/03/26