

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

**TUESDAY, THE SEVENTEENTH 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: 21236 OF 2025

Between:

Syed Moizuddin, (Proprietor), S/o. Mr. Syed Hashamuddin, aged about 45 years, R/o. Hyderabad, a Proprietorship concern having its place of business at H.No. 9/4/59/95/A, Hakeempet, Tolichowki, Hyderabad, Telangana - 500008.

...PETITIONER

AND

1. Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
2. Deputy State Tax Officer, Mehdiapatnam - I, Charminar, Telangana.
3. Joint Commissioner, Mehdiapatnam - I, Charminar, Telangana.
4. State of Telangana, Rep. by its Principal Secretary (Revenue) Department, Telangana, Secretariat Building, 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 setting aside the order dated 08-05-2025 bearing Reference No. ZD3605250105271 passed by the 1st Respondent dismissing my appeal against cancellation of GST registration of the Petitioner as illegal, arbitrary, in violation of principles of natural justice and violative of Article 19(1)(g) of the Constitution of India and consequently restore the GST registration granted to the Petitioner under the CGST / TGST Act, 2017.

IA NO: 1 OF 2025

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 stay all further proceedings pursuant to the order dated 08-05-2025 bearing Reference No. ZD3605250105271 passed by the 1st Respondent.

IA NO: 2 OF 2025

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 permit the Petitioner to file the GSTR 3B returns for the months of January, 2023 to September, 2023.

**Counsel for the Petitioner: Ms. K. PRABHABATI, REPRESENTING
SRI A. V. RAGHU RAM**

**Counsel for the Respondents: SRI K. SAI AKARSH,
ASSISTANT 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.21236 of 2025

Dated: 17.02.2026

Between:

**Syed Moizuddin Proprietor
S/o Mr. Syed Hashamuddin**

...Petitioner

and

**Appellate Joint Commissioner (ST)
Punjagutta Division, Hyderabad and 3 others**

...Respondents

Order:

Heard Ms. K.Prabhabati, learned counsel representing Mr. A.V.Raghuram, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned Assistant Special Government Pleader for State Tax appearing for respondents No.1 to 3.

2. The Goods and Services Tax (GST) registration of the petitioner bearing GSTIN No.36AKMPM5917A1Z7 was cancelled *vide* impugned order passed in Form GST REG-19 dated 06.10.2023 for non-filing of returns for a consecutive period of six months.

3. Learned counsel for the petitioner submits that the petitioner is a civil contractor and due to severe health issues, he was under continuous medical supervision from the year 2022 till date and hence, he could not

file returns. Now, the petitioner got registered as Class II contractor and he seeks to undertake civil contracts but the time limit for filing the revocation application or appeal having lapsed, he approached this Court.

4. Learned Assistant Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration was on account of non-filing of returns for a 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/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

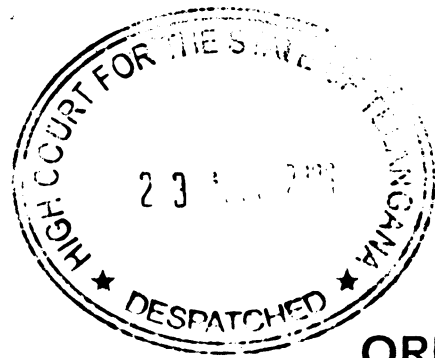
1. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
2. The Deputy State Tax Officer, Mehdiapatnam - I, Charminar, Telangana.
3. The Joint Commissioner, Mehdiapatnam - I, Charminar, Telangana.
4. The Principal Secretary (Revenue) Department, State of Telangana, Telangana, Secretariat Building, Hyderabad.
5. One CC to SRI A. V. RAGHU RAM, Advocate [OPUC]
6. Two CCs to GP for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CD Copies

MP
BS

[Handwritten signature]

HIGH COURT

DATED:17/02/2026



ORDER

WP.No.21236 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10)

Kpr
3/3/26