

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

**THURSDAY, THE NINETEENTH 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: 40471 OF 2025

Between:

S.M. Traders, 4-3-94, Khaja Nagar, Attapur, Hyderabad-500064, Represented by its
Proprietor, Shaik Saddam, S/o. Shaik Nadeem.

...PETITIONER

AND

1. Deputy State Tax Officer, Rajendranagar I, Hyderabad.
2. The Joint Commissioner, Rajendranagar-1, Saroornagar Division, Gaganvihar, Nampally, Hyderabad.
3. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT-II) 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 an order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate writ or order or direction declaring order for cancellation of Registration in Reference No. ZA360224053896A, Dt.19.02.2024 by the 1st respondent and the subsequent order of rejection of application for the condonation of delay in filing revocation application of cancellation of registration in Ref. No. ZA360525027544J, dated 09.05.2025 passed by the 2nd respondent

under the Goods and Services Tax Act, 2017, as illegal, arbitrary, contrary to law, violation of principles of natural justice, contrary to the provisions of the Act and violative of Articles 14, 300A and 19(1)(g) of the Constitution of India, set aside the same and consequently direct the respondents to revoke the order of cancellation of GST registration Dt. 19.02.2024 in the interests of justice.

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 direct the respondents to restore the registration after suspending the order of cancellation of registration Dt.19.02.2024 passed by the 1st respondent, pending disposal of the writ petition.

Counsel for the Petitioner: SRI SINGAM SRINIVASA RAO

**Counsel for the Respondents: SRI K. SAI AKARSH, AGP REPRESENTING
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.40471 of 2025

DATED: 19.02.2026

Between:

S.M. Traders,
4-3-94, Khaja Nagar, Attapur,
Hyderabad-500 064,
Represented by its Proprietor
Shaik Saddam, S/o. Shaik Nadeem

... Petitioner

AND

Deputy State Tax Officer,
Rajendranagar I, Hyderabad & 3 others

... Respondents

ORDER:

Heard Mr. Singam Srinivasa Rao, learned counsel appearing for the petitioner through video conference and Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The application for condonation of delay in filing an application for revocation of order for cancellation of registration was rejected on 09.05.2025 on the grounds that the reasons are not satisfactory. The GST registration of the petitioner was cancelled for violation of Section 16 of the Goods and Services Tax Act, 2017. On the previous date, the matter was adjourned for the

petitioner to file affidavit containing the delay condonation application that has been brought on record by way of a memo.

3. Learned counsel for the petitioner submits that delay was on account of financial stringency.
4. Learned Assistant Government Pleader for the respondents seeks further time to obtain instructions.
5. Upon hearing learned counsel for the parties and upon going through the impugned order dated 09.05.2025, it appears that the application for condonation has been rejected by a cryptic order without referring to any circumstances sought to be explained on behalf of the petitioner. The impugned order, therefore, suffers from lack of reasons and proper application of mind. It is, accordingly, set aside. The matter is remanded to the competent authority for passing a fresh order, in accordance with law.
6. The Writ Petition is disposed of accordingly. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Rajendranagar I, Hyderabad.
2. The Joint Commissioner, Rajendranagar-1, Saroornagar Division, Gaganvihar, Nampally, Hyderabad.
3. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001

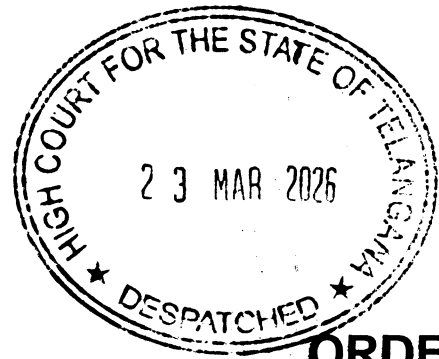
4. The Principal Secretary, Revenue (CT-II) Department, State of Telangana, Telangana Secretariat, Hyderabad
5. One CC to SRI SINGAM SRINIVASA RAO, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CD Copies

MP
BS

A handwritten signature in black ink, appearing to be 'Bo' with a stylized flourish underneath.

HIGH COURT

DATED:19/02/2026



ORDER

WP.No.40471 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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06/03/26
b.s