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

THURSDAY, THE FIFTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 6664 OF 2026

Between:

M/s. Santhoshimatha Communications, rep by its Proprietor, Mr. Srinivas Charagondla, 4-145, Rajiv Chowrasta, Palakurthy, Jangaon, Telangana-506 252.

..PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Jangaon Circle, Warangal Division, Telangana
2. Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Taxes / 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.36AOHPC2737D1ZC, as illegal, arbitrary and in contravention of fundamental right to carry business and also contrary to provisions of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and consequently set-aside the impugned appeal rejection order passed by the 2nd Respondent in Appeal vide ARN No.AD3607250051393 dated 14.11.2025 rejecting to admit the appeal on the ground of delay in filing of appeal against the order for Cancellation of Registration passed by 1St Respondent vide Ref. No.ZA360225023703V dated 10.2.2025, with effect from 31.5.2024 and also the order dated 18.3.2025 passed by the 1st Respondent, rejecting the application filed for revocation of registration.

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 10.2.2025 and consequently direct the 1st Respondent to revive the GST Registration portal of the petitioner GST No.36A0HPC2737D1ZC, 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 K. AKARSH, ASST. GP REP. FOR
SRI SWAROOP OORILLA, SPL. GP 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. 6664 of 2026

DATED : 05.03.2026

Between:

M/s. Sri Santhoshimatha Communications **... Petitioner**

AND

Deputy State Tax Officer,
O/o Assistant Commissioner (State Taxes),
Jangaon Circle, Warangal Division,
Telangana and two others **... Respondents**

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondents.

2. Goods and Services Tax (GST) Registration of the petitioner was cancelled on the ground that the returns were not furnished for six (6) months. He filed an application for revocation of cancellation of registration on 10.02.2025.

A show cause notice was issued on 19.02.2025. Upon receipt of the show cause notice, the petitioner instructed his Consultant to file a requisite application to explain the factual circumstances which resulted in non-filing of returns. When the Consultant tried to file the documents, 1st respondent had rejected the application for revocation of cancellation on 18.03.2025 on the ground that the petitioner failed to reply to the notice within the specified time. The petitioner thereafter filed an appeal before 2nd respondent on 14.07.2025. The appeal has been dismissed as it is beyond the condonable period prescribed under Section 107 and 107(4) of the State Goods and Services Tax/Central Goods and Services Tax Act, 2017. The petitioner tried to file the revocation application but GSTN portal did not permit him. Therefore, he has been compelled to approach this Court.

3. It is submitted that if the applicant is allowed one more opportunity to explain the grounds taken in the show cause notice on his application for revocation of cancellation of registration, the petitioner would be able to satisfy the

competent authority. He has referred to the order dated 03.11.2025 passed by this Court in Writ Petition No.33069 of 2025.

4. Learned counsel for the Revenue submits that the application for revocation of cancellation of registration was rejected on the ground of non-filing of the reply within the stipulated period. He submits that this Court may in such circumstances pass appropriate orders.

5. Having regard to the facts and circumstances noted hereinabove and that the petitioner's application for revocation of cancellation of registration was rejected apparently for non-filing of returns, we are of the view that the petitioner may be allowed an opportunity to file a fresh application before the competent authority for revocation of cancellation of registration. If such application is filed within a period of two (2) weeks, the competent authority would consider the same within a reasonable time after giving an opportunity to the petitioner.

The instant Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

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

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BS

HIGH COURT

DATED:05/03/2026

ORDER

WP.No.6664 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
2 4 MAR 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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