

[3488]

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

THURSDAY, THE TWENTY SIXTH DAY OF FEBRUARY
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: 5858 OF 2026

Between:

SREE RAMA TRADERS, Rep by its Proprietor PASIKA RANI W/o Late.
PASIKA BRAHMANAND REDDY Aged 54 years. Occ. Presently Agriculture
Labour 1-41/1, Chakrampalle, Vikarabad, Telangana 501111

...PETITIONER

AND

1. The Deputy State Tax Officer (GST), Vikarabad Circle, Vikarabad District, Telangana.
2. The Assistant Commissioner of State Tax (GST), Vikarabad Division Ranga Reddy Division, Telangana.
3. The Principal Commissioner of Commercial Taxes (GST), Telangana State, Hyderabad
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad, Telangana
5. Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus Declaring the action of Respondent No-1, as arbitrary, illegal, unconstitutional, in violation of the principles of natural justice, and violative of Articles 14, 19, 21 and 300A of the Constitution of India and set aside the Cancellation order Vide FORM GST REG -19 , Reference No. (ARN).360625025084E Dt 17/7/2025

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 Respondents to forthwith restore the GST Registration Vide FORM GST REG -19 , Reference No. (ARN).360625025084E Dt 17/7/2025

**Counsel for the Petitioner: SRI JAGINI ROHIT REP
SRI. JAGINI VENKATA NAGA RAJU**

**Counsel for the Respondent Nos. 1to4: SRI SWAROOP OORILLA,
Special Govt Pleader For State Tax**

**Counsel for the Respondent No.5: SRI K.RAJESH REDDY,
STANDING COUNSEL FOR CENTRAL GOVT.**

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.5858 of 2026

Dated: 26.02.2026

Between:

Sree Rama Traders

...Petitioner

and

The Deputy State Tax Officer (GST),
Vikarabad Circle,
Vikarabad District, Telangana,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri Jagini Rohit, representing learned counsel
Sri Jagini Venkata Nagaraju, appears for the petitioner.

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

Sri K.Rajesh Reddy, learned Central Government counsel, appears for respondent No.5.

2. Cancellation of Goods and Services Tax (GST) registration of the petitioner vide impugned order dated 17.07.2025 in Form GST REG-19 on grounds of non-filing of returns for a consecutive period of six months has been assailed in the writ petition.

3. Learned Special Government Pleader for State Tax submits that the period of 270 days for approaching the competent authority under Rule 23(1) of the Telangana Goods and Services Tax Rules, 2017, is not yet over for seeking revocation of the cancellation of registration.

4. In that view of the matter, the writ petition is disposed of with liberty to the petitioner to approach the competent authority with an application for revocation of cancellation of registration taking all such grounds of law as are available to it. Needless to say, the competent authority would consider such application, if made within time, in accordance with law.

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

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Deputy State Tax Officer (GST), Vikarabad Circle, Vikarabad District, Telangana.
2. The Assistant Commissioner of State Tax (GST), Vikarabad Division Ranga Reddy Division, Telangana.
3. The Principal Commissioner of Commercial Taxes (GST), Telangana State, Hyderabad
4. The Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad, Telangana
5. The Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi - 110001
6. One CC to SRI. JAGINI VENKATA NAGA RAJU, Advocate [OPUC]
7. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
8. Two CD Copies
9. One CC to Sri K.Rajesh Reddy, SC for Central Govt., OPUC]

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HIGH COURT

DATED: 26/02/2026

ORDER

WP.No.5858 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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