

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

WRIT PETITION NO: 5989 OF 2026

Between:

Pedestal Infra Developers Private Limited, Represented by its Managing Director Shahed Siddiqui, aged about 66 years, Occupation. Business 21-1-92/A B Darwaza Ayesha Residency Moti Masjid Nayapool Hyderabad, Telangana 500002

...PETITIONER

AND

1. The Superintendent of Central Tax, Pathergatti CGST Range, Falaknuma CGST Division, 2nd Floor, H.No.10-3-301 to 303, Serene Heights, above Ratnadeep Super Market, Humayan Nagar, Masabtank, Hyderabad-500028.
2. Union of India Represented 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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the Order for Cancellation of Registration passed by the first respondent in Form GST REG – 19, vide Ref. No.ZA360125039497E dated 17.01.2025 as arbitrary, illegal, contrary to the provisions of the CGST Act, 2017/TGST Act 2017, and contrary to the Judicial pronouncements of this Hon'ble Court on the self-same subject and violation of Article 19(1)(g) of the Constitution of India.

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 passed by the first respondent in Form GST REG - 19 vide Ref No ZA360125039497E dated 17.01.2025, Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

**Counsel for the Respondent No.1: SRI D. RAGHAVENDAR RAO,
SENIOR S.C. FOR CBIC**

Counsel for the Respondent No.2: SRI M.S. ACHYUTH BHARTHWAJ

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. 5989 of 2026

DATED : 26.02.2026

Between:

Pedestal Infra Developers Private Limited

... Petitioner

AND

The Superintendent of Central Tax,
Masab tank, Hyderabad, and another

... Respondents

ORDER:

Sri P. Bharath Nandan, learned counsel appears for
petitioner.

Sri D. Raghavendar Rao, learned Senior Standing
Counsel for Central Board of Indirect Taxes and Customs
appears for respondent No.1.

Sri M.S. Achyuth Bharthwaj, learned counsel appears
for respondent No.2.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AALCP7073L1ZR was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 17.01.2025 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. Therefore, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST Registration Certificate.

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 non-filing of returns was for the reason that the accountant of the petitioner had not filed returns on the bona fide impression that the petitioner had no business during the relevant tax period and there was no intentional delay. Though the petitioner has sought to file 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 counsel for respondent No.1 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 Certificate was on account of non-filing of returns for the consecutive period of six months.

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the competent authority. It may approach the competent authority within a period of two (2) weeks with an application explaining the delay. If the competent authority is satisfied with the reasons for delay, he shall decide the application on merits. It is open for the petitioner to take all such grounds in law and on facts in the application.

6. 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/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

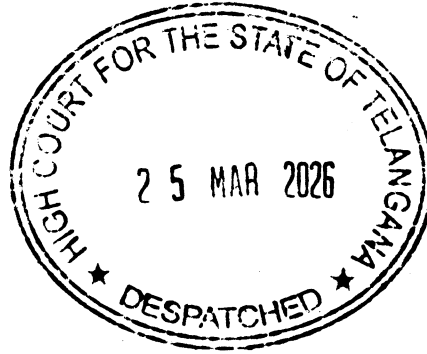
To

1. The Superintendent of Central Tax, Pathergatti CGST Range, Falaknuma CGST Division, 2nd Floor, H.No.10-3-301 to 303, Serene Heights, above Ratnadeep Super Market, Humayan Nagar, Masabtank, Hyderabad-500028.
2. The Secretary, Department of Revenue Ministry of Finance, Union of India North Block New Delhi - 110001
3. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]
4. One CC to SRI D. RAGHAVENDAR RAO, Senior S.C. for CBIC [OPUC]
5. One CC to SRI M.S. ACHYUTH BHARTHWAJ, Advocate [OPUC]
6. Two CD Copies

MP
BS

HIGH COURT

DATED:26/02/2026



ORDER

WP.No.5989 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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18/3/26