**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

(Special Original Jurisdiction)

MONDAY, THE NINTH 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: 6721 OF 2026

Between:

M/s. GSR Enterprises, Rep. by its Proprietor, Mr. Solomon Raju Gollavilli, 3rd Floor, Plot No.56 Part, Venkateswara Nagar, Near Bachpan Play School, Chintal, Quthbullapur, Hyderabad, Medchal Malkajgiri, Telangana-500 055.

..PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), IDA Gandhinagar Circle, Hyderabad Rural Division, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue) CT-II, State Tax / 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.36AOSPG6956M1Z1, on suo moto as illegal, arbitrary and in contravention of fundamental right to carry business under Article 19(1)(g) of the Capon of India and also contrary to Section 37(5) of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and consequently set-aside the order for Cancellation of Registration dated 13/2/2024 of the 1st Respondent

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 13/2/2024 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST

No.36AOSPG6956M1Z1, 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. SAI 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.6721 of 2026

DATED: 09.03.2026

Between:

M/s. GSR Enterprises,
Rep. by its Proprietor Mr. Solomon Raju Gollavilli,
3rd Floor, Plot No.56 Part, Venkateswara Nagar,
Near Bachpan Play School, Chintal, Quthbullapur,
Hyderabad, Medchal Malkajgiri, Telangana-500 055.

...Petitioner

And

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
IDA Gandhinagar Circle, Hyderabad Rural Division,
Telangana & another.

...Respondents

ORDER:

Heard Mr. Sri K.P.Amarnath Reddy, learned counsel appearing for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. The GST registration of the petitioner bearing No.36AOSPG6956M1Z1 was cancelled *vide* impugned order passed in Form GST REG-19 dated 13.02.2024 for non-filing of returns for a consecutive period of six months. The writ petition has been filed on 02.03.2026 for revocation of the cancellation of GST registration of the petitioner.

3. Learned counsel for the petitioner submits that there are no outstanding GST dues left to be paid by the petitioner. It is submitted that non-filing of the returns was for the reason that its Consultant 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, but the GST portal does not permit it as being beyond the time limit prescribed for submission. Therefore, he 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 State Tax submits that he does not have instruction on the assertion that no outstanding dues remain against the petitioner. The cancellation of GST registration was only on account of non-filing of returns for the consecutive period of six months. He submits that if the petitioner is directed to approach respondent No.1, its application can be entertained manually as the GST portal does not permit submission of application beyond the prescribed

time limit. It is also submitted that respondent No.1 would consider the application in accordance with law.

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 the consecutive period of six months, in case the petitioner approaches respondent No.1 within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, respondent No.1 would entertain it and take a decision thereupon, in accordance with law, within a period of three weeks thereafter.

6. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous petitions, pending if any, stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), IDA Gandhinagar Circle, Hyderabad Rural Division, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad.
3. One CC to SRI K.P. AMARNATH REDDY, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, Spl. GP for State Tax, High Court for the State of Telangana [OUT]
5. Two CD Copies

BN
BS

HIGH COURT

DATED:09/03/2026

ORDER

WP.No.6721 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 copies
14
1/4/26