

[3488]

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

TUESDAY, THE TENTH DAY OF MARCH
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: 6997 OF 2026

Between:

M/s. V Cinemas, rep. by its Managing Partner, Mr. Veeramachineni Vasudevarao Chowdary, Flat No.401, TNR North City Residency, Near Suchitra Circle, Quthbullapur, Jeedimetla, Rangareddy District, Telangana-500 067.

...PETITIONER

AND

1. Superintendent, Ramgopalpet-IV Range, Secunderabad Division, Hyderabad Commissionerate, Hyderabad, Telangana.
2. Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi-110 001.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax 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.36AAPFV9134K1ZF, 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 order for Cancellation of Registration dated 19.11.2025 and order of rejection of application for revocation of cancellation dated 11.2.2026 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 orders of 1st Respondent dated 19.11.2025 and 11.2.2026 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36AAPFV9134K1ZF, 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 Respondent Nos.1 & 3: SRI DOMINIC FERNANDES, senior
standing counsel for CBIC
Counsel for the Respondent No.2: SRI N.BHUJANGA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA

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. 6997 of 2026

DATED : 10.03.2026

Between:

M/s. V. Cinemas, rep., by its Managing Partner,
Mr. Veeramachineni Vasudevarao chowdary,
Ranga Reddy District, Telangana.

... Petitioner

AND

Supreintendent,
Ramgopalpet-IV Range, Secunderabad Division,
Hyderabad Commissionerate,
Hyderabad, Telangana and 2 others.

... Respondents

ORDER:

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

Sri Dominic Fernandes, learned Senior Standing Counsel appears
for Central Board of Indirect Taxes and Customs.

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 20.01.2026. A show cause notice was issued on 30.01.2026. Upon receipt of the show cause notice, the petitioner instructed its Consultant to file a requisite application to explain the

factual circumstances which resulted in non-filing of returns and also non-amendment of place of business. When the Consultant tried to file the documents, 1st respondent had rejected the application for revocation of cancellation on 11.02.2026 on the ground that the petitioner failed to reply to the notice within the specified time. Thereafter, when the petitioner tried to file a fresh revocation application, the GST portal did not permit it to do so. Therefore, he has been compelled to approach this Court.

3. It is submitted that if the petitioner is allowed one more opportunity to explain the grounds taken in the show cause notice on its application for revocation of cancellation of registration, the petitioner would be able to satisfy the competent authority.
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 reply to the notice dated 30.01.2026, the impugned order dated 11.02.2026 rejecting the application for revocation of cancellation filed by the petitioner is set

aside. The matter is remanded to the competent authority, who shall give an opportunity to the petitioner to file reply to the show cause notice dated 30.01.2026 and decide the application filed by the petitioner for revocation of cancellation of registration in accordance with law within a period of two weeks from the date of filing reply by the petitioner.

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/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. Superintendent, Ramgopalpet-IV Range, Secunderabad Division, Hyderabad Commissionerate, Hyderabad, Telangana.
2. The Secretary (Finance), Union of India, Ministry of Finance, North Block, New Delhi-110 001.
3. The Secretary to Government (Revenue) CT-II, State of Telangana, Commercial Taxes / State Tax Department, Secretariat, Hyderabad.
4. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, senior standing counsel for CBIC [OPUC]
6. One CC to SRI N.BHUVANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PSK.

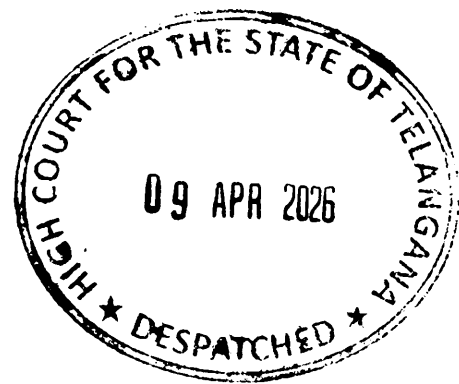
BS

HIGH COURT

DATED:10/03/2026

ORDER

WP.No.6997 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

9 copies
K
11/4/26