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

TUESDAY, THE THIRTY FIRST 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: 9279 OF 2026

Between:

Sai Srinivasa Pharmacy, Represented by its proprietor Mr. NALMAS SRINIVAS, S/o. Nalmas Kanthaiah, Aged about 52 Years. Occ. Business, 5-408, Opp Fire Station, Mancherial - 504208.

...PETITIONER

AND

1. The Superintendent, Office of the Superintendent, Mancherial Circle, H.No.1/1-2, Bypass Road, Mancherial - 504208.
2. The Principal Commissioner, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500004.
3. The Union of India, Ministry of Finance, Represented by its Secretary, 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

a. Issue an appropriate writ, order or direction, more particularly one in the nature of Writ of Certiorari, declaring the Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA3608250288438 dated 12-08-2025 and the Order rejecting the application for revocation of cancellation in Form GST REG-05 bearing Reference No. ZA360925054364A dated 23-09-2025 as illegal, arbitrary, without jurisdiction, violative of the principles of natural justice, and contrary to the provisions of the CGST Act, 2017

b. Declare that the impugned cancellation of GST Registration is ultra vires Section 29 of the Central Goods and Services Tax Act, 2017 and is illegal, arbitrary, unconstitutional and void, being contrary to Articles 14, 19(1)(g), 21 and 265 of the Constitution of India

c. Consequently, set aside the aforesaid impugned orders and direct restoration of the Petitioner's GST registration forthwith

d. Direct the Respondents not to levy GST, late fee, or any additional liability treating Form GST CMP-08 as a return, as CMP-08 is only a statement for payment of tax.

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 stay all further proceedings including any recovery, pursuant to the Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA3608250288438 dated 12-08-2025 and the Order rejecting the application for revocation of cancellation in Form GST REG-05 bearing Reference No. ZA360925054364A dated 23-09-2025 and also not to take any coercive steps against the Petitioner till pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHY FOR SRI UPADHYAY RAGHAVENDER (VIDEO CONFERENCING)
Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC
Counsel for the Respondent No.3: 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.9279 of 2026

Dated: 31.03.2026

Between:

Sai Srinivasa Pharmacy

...Petitioner

and

The Superintendent,
Office of the Superintendent, Mancherial Circle,
H.No.1/1-2, Bypass Road, Mancherial – 504 208,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri Gajanand Chakravarthy, representing learned counsel Sri Upadhyay Raghavender, appears for the petitioner through video conferencing.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 and 2.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36ABYPN9134H1ZY was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 12.08.2025 for non-filing of returns as contemplated under Section 29(2)(b) of the Central Goods and Services Tax Act, 2017. The petitioner filed an application for revocation of cancellation of registration on 27.08.2025. A show cause notice was issued on 09.09.2025. The consultant of the petitioner failed to inform about issuance of the show cause notice and neglected the matter. Thereafter, the order dated 23.09.2025 was passed rejecting the application for revocation of cancellation on the ground that the petitioner had not replied to the show cause notice within the stipulated time. Therefore, the petitioner 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 Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondents No.1 and 2 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 09.09.2025, the impugned order dated 23.09.2025 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 09.09.2025 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/- S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent, Office of the Superintendent, Mancherial Circle, H.No.1/1-2, Bypass Road, Mancherial - 504208
2. The Principal Commissioner, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500004.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110001.
4. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
6. Two CD Copies

PSK.
TKS

HIGH COURT

DATED:31/03/2026

ORDER

WP.No.9279 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 NT
8/4/26.