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

THURSDAY, THE TWENTY SIXTH 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: 8891 OF 2026

Between:

M/s. Basanth Filing Station, Represented by its Proprietor, Shri. Ravi Bhukya, S/o. Bhukya Bugga, Aged 38 years, Rio Sy.No. 22/E/3, Zapargad road, Sivunipally village, Jangaon, Telangana - 506143

...PETITIONER

AND

1. Deputy State Tax Officer, Jangaon Circle, Warangal Division, 2nd floor -S1 and S2, Suryapet road, Jangaon, Telangana 506167
2. Appellate Joint Commissioner (ST), Punjagutta division, C.T Complex, 5th Floor, Nampally, Hyderabad-500 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Building, Hyderabad, Telangana - 500022

...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 a Writ of Mandamus declaring that i. Impugned order in the Form GST REG-19 vide Ref No. ZA3608240133191 dated 05-08-2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case ii. Impugned order in the Appellate order in Form GST APL - 02 vide ref No

ZD360226052024S dated 24-02-2026 passed by the Respondent No. 2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(I)(g) and 265 of the Constitution of India, and to consequently set aside the same.

Counsel for the Petitioner : M/S.P.V.PRASAD ASSOCIATES

Counsel for the Respondents : SRI SWAROOP OORILLA, SC 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.8891 of 2026

Dated: 26.03.2026

Between:

M/s. Basanth Filing Station,
Rep., by its Proprietor, Shri Ravi Bhukya,
Jangaon, Telangana.

...Petitioner

And

Deputy State Tax Officer,
Jangaon circle, Warangal Division,
Jangaon, Telangana and 2 others.

...Respondents

ORDER:

Sri V. Sai Amit, learned counsel represents M/s. P.V. Prasad Associates for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. The GST registration certificate of the petitioner bearing No.36BZKPB9630F1ZD was cancelled *vide* impugned order passed in

FORM GST REG-19 dated 05.08.2024 for non-filing of returns for a consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on the ground of delay. Thereafter, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST registration certificate.

3. Learned counsel for the petitioner submits that the appeal preferred against the order of cancellation of GST registration has been dismissed without following the provision under Section 107(8) of the Goods and Services Tax Act, 2017 simply at the time of issuance of acknowledgement for submission of appeal in FORM GST APL-02. The reason for rejection in the acknowledgement dated 24.02.2026 is delay in submission of appeal. However, he submits that if opportunity is granted, the petitioner would prefer an application for revocation of cancellation of registration before the competent authority.

4. Learned Special Government Pleader for State Tax 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. 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 certificate of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, if the petitioner approaches the competent authority within a period of one week from today for submission of application for revocation of cancellation of GST registration certificate in physical form, the competent authority would entertain it and take a decision thereupon in accordance with law within a period of three weeks thereafter.

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.JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Jangaon Circle, Warangal Division, 2nd floor - S1 and S2, Suryapet road, Jangaon, Telangana 506167
2. The Appellate Joint Commissioner (ST), Punjagutta division, C.T Complex, 5th Floor, Nampally, Hyderabad-500 001
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Building, Hyderabad, Telangana - 500022
4. One CC to M/S.P.V.PRASAD ASSOCIATES, Advocate. [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
6. Two CD Copies.

BSK
TKS

HIGH COURT

DATED:26/03/2026

ORDER

WP.No.8891 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

8 NT
8/4/26