[3488]

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

THURSDAY, THE NINTH DAY OF APRIL
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: 10633 OF 2026

Between:

M/s. Shiva Sai Granites, rep. by its Managing Partner, Mrs. Nagamani Para, Sy.No.109/E, Kondapuram, Khammam Rural, Khammam, Telangana-507 170.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Khammam-II Circle, Warangal Division, Telangana.
2. Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue), 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. 36ACDFS9695L1Z6, as illegal, arbitrary, contrary to law laid down by this Hon'ble Court and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India, and against the 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

22.1.2024 of the 1st Respondent and the appeal order dated 17.3.2026 of the 2nd Respondent.

I.A. 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 and 2nd Respondents dated 22.1.2024 and 17.3.2026 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36ACDFS9695L1Z6, 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, AGP 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.10633 of 2026

Dated: 09.04.2026

Between:

M/s. Shiva Sai Granites,
Rep. by its Managing Partner, Mrs. Nagamani Para,
Khammam, Telangana.

...Petitioner

and

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes)
Khammam-II Circle, Warangal Division,
Telangana and 2 others.

...Respondents

ORDER:

Heard Mr. K.P.Amarnath Reddy, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader for State Tax appearing for the respondents.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ACDFS9695L1Z6 was cancelled *vide* impugned order in Form GST REG-19 dated 22.01.2024 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 GST registration, 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.

3. Learned counsel for the petitioner submits that aftermath of Covid-19 pandemic, petitioner suffered heavy losses in the business and could not continue its business and its accountant failed to file returns. It is submitted that non-filing of returns was for the reason that the proprietor of the petitioner has completely relied upon the Accountant for filing of the monthly returns and he was also unaware of the show cause notice and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration, the GST portal did 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 Assistant Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration of the petitioner was on account of non-filing of returns for a consecutive period of six months.

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 a 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, 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 pending, if any, shall stand closed.

SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Khammam-II Circle, Warangal Division, Telangana.
2. Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue), Commercial Taxes Department, Secretariat, Hyderabad.
4. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad. [OUT]
6. Two CD Copies

PSK.

TKS

HIGH COURT

DATED: 09/04/2026

ORDER
WP.No.10633 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
25 APR 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 NT
24/4/26.