

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

(Special Original Jurisdiction)

**WEDNESDAY, THE EIGHTEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 8126 OF 2026

Between:

M/s Balaji Santosh Dhaba, Rep by its Sole Proprietor Pawan Kumar Bhati, H. No. 10-2-192, West Marredpally, Secunderabad, Hyderabad, Telangana- 500026

...PETITIONER

AND

1. The Deputy State Tax Officer (GST) (State Tax), Maredpally Circle, Begumpet Division, Telangana
2. Assistant Commissioner (GST) (State Tax), Maredpally Circle, Begumpet Division, Telangana
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The State of Telangana,, Rep. by its Principal Secretary. Revenue (CT) Department, 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 an appropriate writ, order, or direction, particularly in the nature of Mandamus, directing the Respondents to accept a physical application for revocation of cancellation of GST registration and consequently restore the GST registration of the Petitioner, enabling the Petitioner to file pending returns and comply with statutory requirements.

Counsel for the Petitioner:SRI. JAI KISHAN SOLANKI

**Counsel for the Respondents No 1 To 3: SRI K. SAI AKARSH, AGP
REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR
STATE TAX**

Counsel for the Respondent No.4: GP FOR REVENUE

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.8126 of 2026

DATED: 18.03.2026

Between:

M/s. Balaji Santosh Dhaba,
Rep. by its Sole Proprietor Pawan Kumar Bhati,
H.No.10-2-192, West Marredpally, Secunderabad,
Hyderabad, Telangana-500 026.

... Petitioner

AND

The Deputy State Tax Officer (GST) (State Tax),
Maredpally Circle,
Begumpet Division, Telangana & 3 others

... Respondents

ORDER:

Heard Mr. Jai Kishan Solanki, 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 appearing for respondent Nos.1 to 3.

2. The GST registration of the petitioner bearing No.36AHTPB1552C1ZN was cancelled *vide* impugned order passed in Form GST REG-19 dated 30.12.2024 for non-filing of returns for a consecutive period of six months. The writ

petition has been filed on 12.03.2026 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 GST consultant delayed filing of the returns for a continuous period of six months starting from May, 2024, and the petitioner was kept uninformed 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 Assistant Government Pleader 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.

//TRUE COPY//

SD/- B. REKHA RANI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Deputy State Tax Officer (GST) (State Tax), Maredpally Circle, Begumpet Division, Telangana
2. Assistant Commissioner (GST) (State Tax), Maredpally Circle, Begumpet Division, Telangana
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The Principal Secretary. Revenue (CT) Department, State of Telangana, Hyderabad.
5. One CC to SRI. JAI KISHAN SOLANKI, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, High Court for the State of Telangana At Hyderabad. [OUT]
7. Two CD Copies

DAN

me.

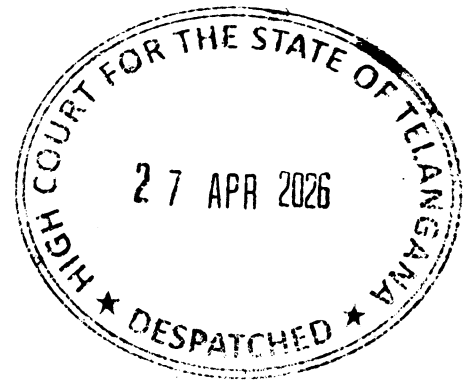
RN

HIGH COURT

DATED:18/03/2026

ORDER

WP.No.8126 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10) pma.

17/4/26.