

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

**FRIDAY, THE TENTH 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: 10778 OF 2026

Between:

Kranti Electricals, Represented by its proprietor Mr. Yugandhar Nivratti Savalkar, S/o. N. Kashinath Savalkar, Aged about 34 Years. Occ. Business, 4-39/A, Janakpur, Asifabad, Kumuram Bheem Asifabad - 504293.

...PETITIONER

AND

1. The Deputy State Tax Officer, Asifabad Circle, Adilabad Division, H.NO-19-27, 1st Floor, Vaishnavi complex, Near Flyover Bridge, Mancherial-504208.
2. The Assistant Commissioner (ST), Asifabad Circle, Adilabad Division, H.NO-19-27, 1st Floor, Vaishnavi complex, Near Flyover Bridge, Mancherial-504208.
3. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
4. The State of Telangana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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

- a. Issue a Writ of Mandamus, or any other appropriate writ, quashing the impugned Show Cause Notice in FORM GST REG-17 dated 28-12-2024 vide Reference no. ZA361224146207Q and Order for Cancellation of Registration vide reference No. ZA360125024976F dated 09-01-2025 issued by Respondent No. 1 and the subsequent impugned Show Cause Notice in FORM GST DRC-01 dated 10-03-

2025 vide Reference no. ZD360325013069L and the consequential Order in FORM GST DRC-07 dated 13-03-2025 vide Reference no. ZD360325020028S issued by Respondent No. 2

- b. Issue a Writ of Mandamus, or any other appropriate writ, direction to the Respondents to forthwith restore the GST registration of the Petitioner, bearing GSTIN 36CIVPS6871E1ZF.

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 Stay the operation, implementation, and all consequential effects of the impugned Show Cause Notice in FORM GST REG-17 dated 28-12-2024 vide Reference no. ZA361224146207Q and Order for Cancellation of Registration vide reference No. ZA360125024976F dated 09-01-2025 issued by Respondent No. 1 and the subsequent impugned Show Cause Notice in FORM GST DRC-01 dated 10-03-2025 vide Reference no. ZD360325013069L and the consequential Order in FORM GST DRC-07 dated 13-03-2025 vide Reference no. ZD3603250200285 issued by Respondent No. 2, pending disposal of writ petition.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY FOR

SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP
OORILLA, SPECIAL GOVT PLEADER 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.10778 of 2026

DATED: 10.04.2026

Between:

Kranti Electricals,
Represented by its proprietor
Mr. Yugandhar Nivratti Savalkar,
S/o. N.Kashinath Savalkar, Aged about 34 years,
Occ: Business, 4-39/A, Janakpur, Asifabad,
Kumuram Bheem Asifabad – 504 293.

... Petitioner

AND

The Deputy State Tax Officer,
Asifabad Circle, Adilabad Division,
H.No.19-27, 1st Floor, Vaishnavi Complex,
Near Flyover Bridge, Mancherial – 504 208 & 3 others

... Respondents

ORDER:

Heard Mr. K.P.Amarnath Reddy, 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 the respondents.

2. The GST registration of the petitioner bearing No.36CIVPS6871E1ZF was cancelled *vide* impugned order passed in Form GST REG-19 dated 09.01.2025 for non-filing of returns for a consecutive period of six months. The Writ Petition has been filed on 13.03.2026 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 consultant had not filed returns due to personal inconveniences 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.

**SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

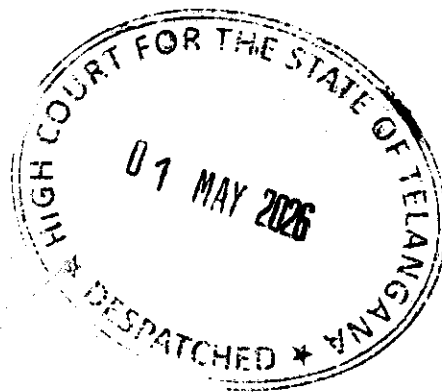
1. The Deputy State Tax Officer, Asifabad Circle, Adilabad Division, H.NO-19-27, 1st Floor, Vaishnavi complex, Near Flyover Bridge, Mancherial-504208.
2. The Assistant Commissioner (ST), Asifabad Circle, Adilabad Division, H.NO-19-27, 1st Floor, Vaishnavi complex, Near Flyover Bridge, Mancherial-504208.
3. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
4. The Principle Secretary to Government, Revenue CTD, Secreteriate, Hyderabad, State of Telangana.
5. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
7. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 10/04/2026

**ORDER
WP.No.10778 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

9 NT
29/4/26.