

[3488]

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

**WEDNESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 11175 OF 2026

Between:

M/s.Inam Impex Private Limited, 1-4-483/1, Bholakpur, Musheerabad,
Hyderabad - 500 020. Rep. by its Managing Director Mr.Abdul Majeed, aged
about 45 years, Occupation. Business

...PETITIONER

AND

1. The Deputy State Tax Officer, Gandhinagar Circle, Hyderabad.
2. The Assistant Commissioner (ST), Gandhi Nagar Circle, Hyderabad.
3. The Joint Commissioner (ST), Gandhi Nagar, Secunderabad' Division, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana 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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring. (1) the action of the 3rd Respondent in passing the Order of Rejection of Application for Condonation of Delay in filing Revocation Application of Cancellation of Registration, dated 05.03.2025, without providing sufficient opportunity of being

heard to the Petitioner, as arbitrary, contrary to the provisions of the Act 2017 (2) the action of the 1st Respondent in passing the Order for Cancellation of Registration in Form GST REG-19, dated 09.09.2024, without providing sufficient opportunity of being heard to the Petitioner, without following the due process of law, as arbitrary, contrary to the provisions of the Central Goods and Service Tax Act 2017, contrary to Article 14, 19(1)(g) and 21 of the Constitution of India and the same is in violation of Principles of Natural Justice and Rule of Law and (3) the action of the 2nd Respondent in freezing the Electronic Credit Ledger of the Petitioner for more than one year, without any notice or without any authorisation from the Commissioner as contemplated under the provisions of the Act and Rules, is arbitrary, contrary to Rule 86A of the CGST Rules 2017 and (4) Consequently set aside the Order of Rejection of Application for Condonation of Delay in filing Revocation Application of Cancellation of Registration, dated 05.03.2025 passed by the 3rd Respondent and the Order for Cancellation of Registration in Form GST REG-19, dated 09.09.2024 passed by the 1st Respondent and the action of the 2nd Respondent in freezing the Electronic Credit Ledger of the Petitioner for more than one year, without authority of law, as null and void.

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 operation of Order of Rejection of Application for Condonation of Delay in filing Revocation Application of Cancellation of Registration, dated 05.03.2025 passed by the 3rd Respondent and the Order for Cancellation of Registration in Form GST REG-19, dated 09.09.2024 passed by the 1st Respondent and consequently direct the Pt Respondent to Restore the Registration Certificate of the Petitioner, forthwith, in the interest of Justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be t to severe loss and hardship.

I.A. NO: 2 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 direct the 2nd Respondent to defreeze the Electronic Credit Ledger of the Petitioner, forthwith, so as to enable the Petitioner to file appeal and pay pre-deposit, in the interest of

Justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI SHAIK JEELANI BASHA

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. 11175 of 2026

DATED : 15.04.2026

Between:

M/s. Inam Impex Private Limited

... Petitioner

AND

The Deputy State Tax Officer,
Gandhinagar Circle, Hyderabad and three others

... Respondents

ORDER:

Sri Shaik Jeelani Basha, learned counsel appears for petitioner.

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

2. The petitioner's registration was cancelled *vide* Order for Cancellation of Registration in FORM GST REG-19 dated 09.09.2024 as invoices were issued without supply of goods or services in violation of Rule 21(b) of the Central Goods and Services Tax Rules, 2017/State Goods and Services Tax Rules, 2017 (for short 'the Rules'). The petitioner filed an application

for revocation of cancellation of registration along with delay condonation application on 24.02.2025 before the Deputy State Tax Officer. On 27.02.2025, a show cause notice was issued to the petitioner. Thereafter, on 05.03.2025, an order was passed rejecting its application for condonation of delay in filing an application for revocation of cancellation of registration. The petitioner has preferred the instant Writ Petition challenging the said order dated 05.03.2025.

3. Learned counsel for the petitioner submits that without giving adequate opportunity to the petitioner for filing a reply to the show cause notice, its application has been rejected. If the matter is remanded to the competent authority, the petitioner may file its reply and a fresh order may be passed upon hearing the petitioner. Learned counsel for the petitioner also submits that the application for revocation of cancellation of registration was made within the prescribed period of 270 days from the date of cancellation of registration. Therefore, rejection of application for cancellation of registration on the ground of delay is erroneous.

4. Upon hearing the learned counsel for the parties and in the facts and circumstances noted above, this Court is of the view that the impugned order dated 05.03.2025 was passed on the application for condonation of delay in filing revocation application of cancellation of registration. However, such an application can be filed before the competent authority within the period of 270 days as provided under Rule 23 of the Rules. Therefore, the impugned order dated 05.03.2025 is set aside. The petitioner shall file its reply to the show cause notice dated 27.02.2025 before the Joint Commissioner, Gandhi Nagar, within two (2) weeks. The Joint Commissioner shall take fresh decision upon its application for revocation of the order of cancellation within a period of two (2) weeks thereafter.

5. Learned counsel for the petitioner submits that despite the liberty granted by this Court in the order dated 31.03.2026 in Writ Petition No.9234 of 2026, the petitioner is unable to make the pre-deposit in the process of filing appeal due to the blocking of the electronic credit ledger since 09.09.2024. It is

open to the petitioner to pay the statutory pre-deposit through electronic cash ledger in terms of Section 49(3) of the Central Goods and Services Tax Act, 2017/State Goods and Services Tax Act, 2017.

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/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Gandhinagar Circle, Hyderabad.
2. The Assistant Commissioner (ST), Gandhi Nagar Circle, Hyderabad.
3. The Joint Commissioner (ST), Gandhi Nagar, Secunderabad' Division, Hyderabad.
4. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
5. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

TKS



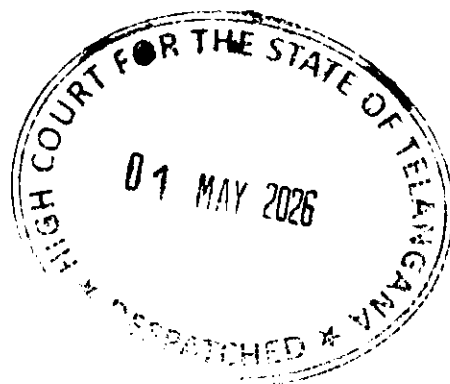
HIGH COURT

DATED: 15/04/2026

ORDER

WP.No.11175 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**



(9) NT
29/4/26.