

**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: 10707 OF 2026

Between:

M/s. Jyoothi Construction, Rep by its proprietries Ms Jyoothi Enaganti, 68-33,
Alwal, Mirdoddi Mandal, Siddipet District, Telangana - 502247.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Siddipet Circle, Nizamabad Division, Telangana.
2. Appellate Joint Commissioner (ST), Secunderabad 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.36ADXPE3027F1ZK, as illegal, arbitrary, contrary to law laid down by this Honourable 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 27/7/2024 of the 1st Respondent and the appeal order dated 16/2/2026 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 27/7/2024 and 16/2/2026 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No. 36ADXPE3027F1ZK, 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 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.10707 of 2026

Dated: 10.04.2026

Between:

M/s. Jyoothi Construction
Rep. by its Proprietrix, Mr. Jyoothi Enaganti,
68-33, Alwal, Mirdoddi Mandal,
Siddipet District, Telangana - 502247

...Petitioner

and

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Siddipet Circle, Nizamabad Division, Telangana,
and 2 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 Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ADXPE3027F1ZK was cancelled *vide* impugned order

in Form GST REG-19 dated 27.07.2024 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 non-filing of returns was for the reason that the proprietrix of the petitioner has completely relied upon the consultant for filing of the monthly returns and she 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/- T.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Siddipet Circle, Nizamabad Division, Telangana.
2. Appellate Joint Commissioner (ST), Secunderabad Division, Hyderabad.
3. The Secretary to Government (Revenue), Commercial Taxes Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
6. Two CD Copies

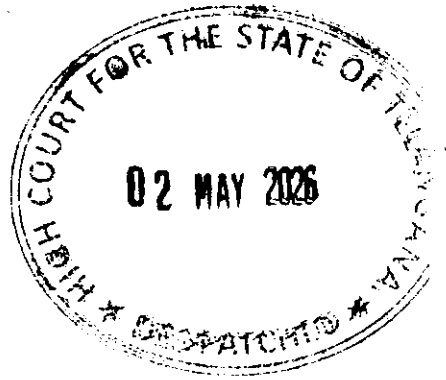
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HIGH COURT

DATED: 10/04/2026

**ORDER
WP.No.10707 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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