

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

WEDNESDAY, THE FIRST DAY OF JULY
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: 20385 OF 2026

Between:

M/s. Om Sanitary, Survey No. 68, 2-38/7, Near S.B.H., Dullapally Village, Quthbullapur, Rangareddy District - 500014, Rep. by its Proprietor, Sri Shankar Lal Mali, S/o. Sri Ratan Lal Mali, Aged about 63 years, R/o. the above address.

...PETITIONER

AND

1. The Union of India, Rep. by the Secretary, Ministry of Finance (Department of Revenue), North Block, New Delhi 110 001.
2. The State of Telangana, Rep. by the Secretary, Commercial Taxes Department, Government of Telangana, C.T. Complex, Nampally, Hyderabad - 500 001.
3. The Commissioner of State Tax (GST), Telangana, C.T. Complex, Nampally, Hyderabad - 500 001.
4. The Deputy State Tax Officer, Jeedimetla-II Circle, Hyderabad Rural Division, Hyderabad.
5. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001.

...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, Order or Direction under Article 226 of the Constitution of India. (a) To set aside the Order of Cancellation in Form GST REG-19 dated 18.08.2025 (Reference No. ZA360825042703G) passed by the 4th Respondent and the Appellate Order dated 30.05.2026 (Order No. ZD3605260722195) passed by the 5th Respondent, as being illegal, arbitrary, non-

speaking, violative of principles of natural justice, and contrary to the provisions of the CGST/TGST Acts (b) DIRECTING the Respondents to forthwith restore the GST Registration of the Petitioner bearing GSTIN No. 36BZOPM7940R1Z8, with effect from the original date of registration, and to treat all returns filed by the Petitioner during the subsistence of the said registration as validly filed (c) DECLARING that the retrospective cancellation of the Petitioner's GST registration with effect from 01.07.2017 under Section 29(2)(e) of the CGST/TGST Act, in the absence of any specific finding of fraud, willful misstatement or suppression of facts, is illegal, arbitrary and without jurisdiction (d) DIRECTING the Respondents to process and give effect to the Petitioner's application for voluntary cancellation of GST registration, treating it as filed from the date of the Petitioner's application in February 2024, without any adverse retrospective consequences.

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 and implementation of the Order of Cancellation in Form GST REG-19 dated 18.08.2025 (Reference No. ZA360825042703G) passed by the 4th Respondent and the Appellate Order dated 30.05.2026 (Order No. ZD3605260722195) passed by the 5th Respondent, and consequently direct the Respondents not to take any coercive action against the Petitioner pursuant to the said orders, including recovery of taxes, interest or penalty for the retrospective period, pending disposal of the present Writ Petition.

Counsel for the Petitioner: SRI S.SUNIL KUMAR
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent Nos.2 TO 5: SRI SWAROOP OORILLA,
SPL. GP 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.20385 of 2026

Dated:01.07.2026

Between:

M/s. Om Sanitary

...Petitioner

and

The Union of India,
Rep. by the Secretary, Ministry of Finance (Department of Revenue),
North Block, New Delhi – 110 001,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri S.Sunil Kumar appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for
State Tax, appears for respondents No.2 to 5.

2. The Goods and Services Tax (GST) registration certificate of the
petitioner bearing No.36BZOPM7940R1Z8 was cancelled vide
impugned order passed in Form GST REG-19 dated 18.08.2025 on the

ground that the registration was obtained by means of fraud, wilful misstatement or suppression of facts. The petitioner preferred an appeal on 13.11.2025 against the said order, which was dismissed by respondent No.5 on 30.05.2026 as being devoid of merits. Thereafter, the petitioner has filed the instant writ petition for revocation of cancellation of GST registration.

3. Learned counsel for the petitioner submits that the petitioner's GST registration was cancelled on the sole allegation that the taxpayer had the same trade name and same registered mobile number as a different registered person operating from the registered address. Aggrieved by the same, the petitioner has preferred an appeal, which was dismissed observing that the petitioner failed to produce any valid documentary evidence, though such documents were allegedly filed along with the appeal memorandum.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of petitioner's GST registration was that the registration was obtained by means of fraud, wilful misstatement or suppression of facts.

5. Having regard to the aforesaid facts and circumstances, we are inclined to allow liberty to the petitioner to approach the competent authority within a period of two weeks 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.

//TRUE COPY//

**SD/-P.PONNA KRISHNA
ASSISTANT REGISTRAR**

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance (Department of Revenue), North Block, New Delhi 110 001.
2. The Secretary, Commercial Taxes Department, Government of Telangana, C.T. Complex, Nampally, Hyderabad, State of Telangana - 500 001.
3. The Commissioner of State Tax (GST), Telangana, C.T. Complex, Nampally, Hyderabad - 500 001.
4. The Deputy State Tax Officer, Jeedimetla-II Circle, Hyderabad Rural Division, Hyderabad.
5. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001.
6. One CC to SRI S.SUNIL KUMAR, Advocate [OPUC]
7. One CC to SRI N.BHUVANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. One CC to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX [OPUC]
9. Two CD Copies

PSK.
TKS



HIGH COURT

DATED: 01/07/2026

**ORDER
WP.No.20385 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS.**

⑪
3/7/26