

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

MONDAY, THE FIFTEENTH DAY OF JUNE
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: 18148 OF 2026

Between:

M/s. Guglotu Valu, H.No.4-61, Theegarajupally, Sangem, Warangal Rural,
Telangana - 50631 Represented by its proprietorValu Guglotu, S/o. Tejya
Gugulothu, aged about 53 years, R/o H.No.4-61, Theegarajupally, Sangem,
Warangal Rural, Telangana - 50631

AND

...PETITIONER

1. The Deputy State Tax Officer, H.No. 23-6-163/1, 2nd Floor, Commercial
Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal,
Telangana - 506002
2. The State of Telangana, Rep. by its Principal Secretary, 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, Order or Direction, more particularly one in the nature of a Writ of
Mandamus. (a) declaring the action of the first Respondent in cancelling the
Petitioner's registration vide Order in Form GST REG-19 bearing Reference No.
ZA360124040346W dated 17.01.2024 (Exhibit P-1), solely for non-filing of returns
occasioned by financial hardship, as harsh, disproportionate and contrary to the
object of the GST Act. (b) directing the first Respondent / competent authority to
entertain the Petitioner's application for revocation of cancellation of registration filed

in physical form, notwithstanding the expiry of the time limit on the GST common portal, and to consider and decide the same in accordance with law within a time-bound period, on the Petitioner furnishing all pending returns and discharging the tax, interest, late fee and other dues payable in accordance with law, consistent with the Orders of this Honourable Court dated 12.11.2025 in W.P.No.34175 of 2025 (Exhibit P-4) and dated 30.12.2025 in W.P.No.39932 of 2025 (Exhibit P-5).

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 vide ref. No. ZA360124040346W in Form GST REG-19 dated 17.01.2024 in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship in the interest of justice.

Counsel for the Petitioner: SRI. V. VEERESHAM
Counsel for the Respondents: 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.18148 OF 2026

DATED: 15.06.2026

Between:

M/s. Guglotu Valu,
H.No.4-61, Theegarajupally, Sangem, Warangal Rural, Telangana,
Represented by its Proprietor Valu Guglotu,
S/o. Tejya Gugulothu

... Petitioner

AND

The Deputy State Tax Officer,
H.No.23-6-163/1, 2nd Floor,
Commercial Taxes Office Complex,
Behind Vishal Mart, Hunter Road,
Warangal, Telangana-506002 and another

... Respondents

ORDER:

Heard Mr. V. Veeresham, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 and 2.

2. The GST registration of the petitioner bearing No.36AIIPG2170M2Z4 was cancelled *vide* impugned order passed in Form GST REG-19 dated

17.01.2024 for non-filing of returns for prescribed periods. The writ petition has been filed on 09.06.2026 for revocation of the cancellation of GST registration of the petitioner.

3. Learned counsel for the petitioner submits that non-filing of returns was on account of severe financial difficulties faced by the petitioner during the relevant period and now the petitioner undertakes to discharge the entire tax, interest, late fee and any other statutory dues payable by it, in accordance with law. He further submits that though the petitioner has sought to file an application for revocation of cancellation of GST registration, 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 Special Government Pleader for State Tax submits that the cancellation of GST registration was only on account of non-filing of returns for the prescribed periods. He submits that if the petitioner is directed to approach respondent No.1-Deputy State Tax Officer, Commercial Taxes Office Complex, Hunter Road, Warangal, Telangana, 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 prescribed periods, in case if the petitioner approaches respondent No.1/Competent Authority within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, he 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. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-K. AMMAJI
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. The Deputy State Tax Officer,, H.No. 23-6-163/1, 2nd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal, Telangana - 506002
2. The Principal Secretary, Revenue (Commercial Taxes) Department, State of Telangana, Secretariat, Hyderabad.
3. One CC to SRI. V. VEERESHAM, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX ,High Court for the State of Telangana At Hyderabad. [OUT]
5. Two CD Copies

DAN

Yes

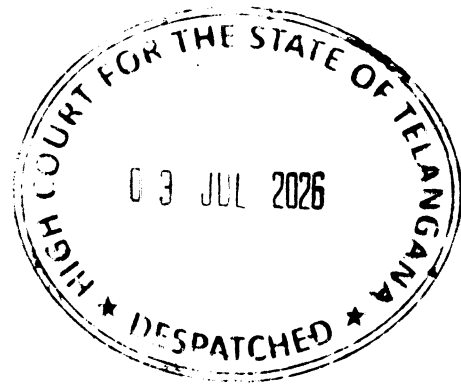
BS

HIGH COURT

DATED: 15/06/2026

ORDER

WP.No.18148 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

⑧

kp
25/6/26