

[3488]

**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: 17873 OF 2026

Between:

M/s. Sri Rama Realty Ventures India Private Limited, rep. by its Managing Director, Mr. CVSSC Srinivasa Raju, 8-2-269/19, Road No.2, Banjara Hills, Hyderabad-500 034.

AND

...PETITIONER

1. Superintendent, Central Tax-GST, Punjagutta, Hyderabad.
2. Joint Commissioner, Central Tax-GST, Basheerhagh, Hyderabad.
3. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, rep. by the Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 or order or direction setting aside the orders of the 1st and 2nd Respondents dated 24.9.2024 and 13.2.2025 respectively as illegal, arbitrary and in violation of principles of natural justice, violation of the Petitioner's fundamental right of freedom under Article 19(1)(g) of the Constitution of India and consequently restore the registration certificate granted to the Petitioner under the CGST / TGST Act, 2017.

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 grant interim suspension of the orders of the 1st & 2nd Respondents dated 24.9.2024 & 13.2.2025, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship, pending disposal of the writ petition.

Counsel for the Petitioner: Ms. K.UMA (through Video Conference)

Counsel for the Respondent No.1 & 2: SRI D.RAGHAVENDRA RAO,
Sr. SC FOR CBIC

Counsel for the Respondent No.3: SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: SRI N.BHUVANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

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.17873 OF 2026

DATED: 15.06.2026

Between:

M/s. Sri Rama Realty Ventures India Private Limited,
Rep. by its Managing Director, Mr. CVSSC Srinivasa Raju,
#8-2-269/19, Road No.2, Banjara Hills, Hyderabad-500034

AND

... Petitioner

Superintendent, Central Tax-GST,
Punjagutta, Hyderabad and three others

... Respondents

ORDER:

Heard Ms. K. Uma, learned counsel for the petitioner through video conferencing and Mr. D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 and 2.

2. Goods and Services Tax (GST) Registration of the petitioner was cancelled *vide* order dated 24.09.2024 on the ground that the returns were not furnished for six (6) months. The petitioner filed an application for

revocation of cancellation of registration along with delay condonation application on 20.01.2025. On 13.02.2025, an order was passed rejecting its application for condonation of delay. The petitioner has preferred the instant Writ Petition challenging the said orders dated 24.09.2024 and 13.02.2025.

3. Learned counsel for the petitioner submits that the delay condonation application of the petitioner was rejected on the ground that the delay is beyond 180 days. It is further submitted that if the petitioner is allowed one more opportunity to explain the grounds for delay in filing the application for revocation of cancellation of registration, the petitioner would be able to satisfy the competent authority.

4. Learned Senior Standing Counsel for CBIC submits that the application for condonation of delay was rejected on the ground that the delay was beyond 180 days. He submits that this Court may in such circumstances pass appropriate orders.

5. Having regard to the facts and circumstances noted hereinabove and that the petitioner's application for condonation of delay in filing *revocation application for cancellation of registration was rejected* apparently on the ground that the delay was beyond 180 days, we are of

the view that the petitioner may be allowed an opportunity to file a fresh application before the competent authority for revocation of cancellation of registration. If such an application is filed within a period of two (2) weeks, the competent authority would consider the same within a reasonable time after giving an opportunity to the petitioner.

6. 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/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR
SECTION OFFICER

//TRUE COPY//

To,

1. The Superintendent, Central Tax-GST, Punjagutta, Hyderabad.
2. The Joint Commissioner, Central Tax-GST, Basheerhagh, Hyderabad.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. The Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001.
5. One CC to Ms. K.UMA, Advocate [OPUC]
6. One CC to SRI D.RAGHAVENDRA RAO, Sr. SC FOR CBIC [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
8. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
9. Two CD Copies

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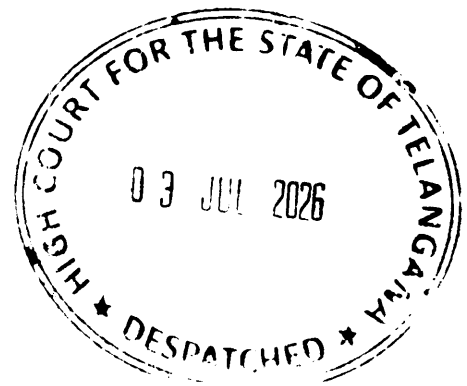


HIGH COURT

DATED: 15/06/2026

ORDER

WP.No.17873 of 2026



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

(12) NT
23/6/26.