

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

WEDNESDAY, THE SEVENTEENTH 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: 18511 OF 2026

Between:

M/s. MAHA LAKSHMI INDUSTRIES, Represented by its Proprietor, Sri
S.V.VENKATA LOVA RAJU Aged about 50 Years. Occ. Business, 12-213,
IDA Mallapur, Uppal Ranga Reddy - 500076, Dist. Ranga Reddy

...PETITIONER

AND

1. The Deputy State Tax Officer, Office of The Assistant Commissioner (ST),
Nacharam-I Circle, Malkajgiri Division, 12th Floor, South Wing, Gananvihar,
Nampally, Hyderabad - 500001.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes
Complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to
Government, Revenue CTD, Secreteriate, 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, order, or direction

a. quashing and setting aside the impugned Show Cause Notice dated
30/06/2024 (Reference No. ZA360624126119K) and the consequential impugned
Order for Cancellation of Registration dated 14/08/2024 (Reference No.
ZA360824044032T),

b. Direct the Respondents to immediately restore the GST Registration
(GSTIN. 36BADPR7807Q1ZX) of the Petitioner.

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 all further proceedings including any recovery, pursuant to the Show cause Notice and all consequential orders passed in pursuance of the said SCN, pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents: 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.18511 of 2026

Dated:17.06.2026

Between:

M/s. Maha Lakshmi Industries

...Petitioner

and

The Deputy State Tax Officer,
Office of the Assistant Commissioner (ST),
Nacharam-I Circle, Malkajgiri Division,
12th Floor, South Wing, Gananvihar,
Nampally, Hyderabad – 500001,
and 2 others.

...Respondents

ORDER:

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

2. The GST registration of the petitioner bearing No.36BADPR7807Q1ZX was cancelled vide impugned order passed in Form GST REG-19 dated 14.08.2024 for non-filing of returns. Before

passing the cancellation order dated 14.08.2024, a show cause notice dated 30.06.2024 was issued proposing to cancel the GST registration on the ground that the petitioner failed to furnish returns. The writ petition has been filed on 27.04.2026 seeking to quash the show cause notice and the order of cancellation of registration and also to direct the respondents to restore the petitioner's GST registration.

3. The petitioner alleges that the impugned show cause notice is vague and devoid of any specific details regarding the tax periods for which the returns were allegedly not filed and the impugned order for cancellation of registration lacks reasoning and deprives the petitioner of a fair opportunity of being heard. The petitioner also alleges that the delay in approaching this Court is neither deliberate nor wilful, but was only because it was wholly dependent on its tax professional, who failed to inform it about the impugned proceedings.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration was on account of non-filing of returns. He submits that if the petitioner is directed to approach respondent No.1 – Deputy State Tax Officer, with an application for revocation of its cancellation of GST registration, its application can be entertained manually as the GST portal does not

permit submission of the application beyond the prescribed time limit. It is also submitted that respondent No.1 would consider the said 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, if the petitioner approaches 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.

SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Office of The Assistant Commissioner (ST), Nacharam-I Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan vihar, Nampally, Hyderabad - 500001.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes Complex, MJ Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The Principle Secretary to Government, Revenue CTD, Secreteriate, Hyderabad, State of Telagnana.
4. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

HIGH COURT

DATED: 17/06/2026

ORDER

WP.No.18511 of 2026



DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS

⑨ NT
23/6/26