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

FRIDAY, THE NINETEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 18796 OF 2026

Between:

M/s. Vijaya Kankadurga Fabricaters, rep. by its Proprietor, Mrs. K Bhanu Rekha, - 7-197/A, Post Office Road, Damaracharla, Nalgonda, Telangana-508 355.

...PETITIONER

AND

1. Superintendent of Central Taxes, Miryalaguda Range, NalgondaDivision, Rangareddy Commissionerate, Telangana.
2. Union of India, rep. by its Principal Secretary, Government of India, 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 declaring the action of the 1st Respondent in cancelling the GST registration certificate of the petitioner vide GST No.36CNJPK2706F1Z5, as illegal, arbitrary and in contravention of fundamental right to carry business and also contrary to 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 10.3.2026 and order of rejection of application for revocation of cancellation dated 3.6.2026 of the 1st 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 Respondent dated 10.3.2026 and 3.6.2026 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36CNJPK2706F1Z5, 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 Respondent No.1: SRI DOMINIC FERNANDES,
SENIOR STANDING COUNSEL FOR CBIC
Counsel for the Respondent No.2: SRI N.BHUJANGA 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.18796 of 2026

Dated:19.06.2026

Between:

M/s. Vijaya Kankadurga Fabricaters

...Petitioner

and

Superintendent of Central Taxes,
Miryalaguda Range, Nalgonda Division,
Ranga Reddy Commissionerate, Telangana,
and another.

...Respondents

ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent No.1.

2. Heard learned counsel for the parties.

3. Goods and Services Tax (GST) Registration of the petitioner was cancelled vide order dated 10.03.2026 on the basis of the show cause notice dated 04.02.2026 alleging non-filing of returns for a continuous period of six months. The petitioner filed an application for revocation of cancellation of registration on 09.04.2026. A show cause notice was issued on 15.04.2026 directing the petitioner to pay the interest for delayed payment of tax. The petitioner made payment of an amount of Rs.62,400/- towards interest through Form GST DRC-03, which was also acknowledged by issuance of Form GST DRC-04 by respondent No.1. However, the petitioner could not furnish the reply to the show cause notice within time, as its Consultant was in personal difficulty. That led to the rejection of the application for revocation of cancellation by the impugned order dated 03.06.2026 in Form GST REG-05.

4. The petitioner has approached this court seeking an opportunity to file a reply to the show cause notice, as the compliance of payment of due interest has already been made and acknowledged by respondent No.1. Only on account of lapse on behalf of the Consultant of the petitioner, the application for revocation of cancellation got rejected which entails adverse consequences affecting continued loss of business of the petitioner. Learned counsel for the petitioner submits that if the matter is remitted to respondent No.1/competent authority, the petitioner

would file the reply within the time prescribed so that a fresh decision can be taken in accordance with law.

5. Learned Senior Standing Counsel for CBIC appearing for respondent No.1 submits that the discrepancy pointed out in the show cause notice dated 15.04.2026 was, of course, complied with and acknowledged by respondent No.1 vide Form GST DRC-04 dated 20.05.2026, but on account of failure to file the reply, the application for revocation of cancellation was rejected. This court may, therefore, pass appropriate orders as may be deemed fit and proper in the circumstances of the case.

6. On consideration of the rival submissions of the parties and the material attendant facts noted above, it appears that the only discrepancy pointed out in the show cause notice for rejection of application for revocation of cancellation of registration i.e., payment of interest for delayed payment of tax, was duly complied by the petitioner and acknowledged by respondent No.1, but mere non-filing of reply to the said show cause notice led to rejection of the application for revocation of cancellation of registration by the impugned order. It appears that the competent authority did not take note of the payment of interest already made, though Form GST DRC-04 was issued by the department in acknowledgement thereof. In such circumstances, the order of rejection

of application for revocation of cancellation of registration suffers from non-consideration of relevant material.

7. Therefore, the impugned order of rejection of application for revocation of cancellation of registration dated 03.06.2026 is set aside and the matter is remitted to the competent authority to take a fresh decision after giving an opportunity to the petitioner to file the reply to the show cause notice. The petitioner shall file the reply within a period of one week from today. The decision on the application for revocation of cancellation of registration be taken within a period of two weeks thereafter. Needless to say, the petitioner shall ensure compliance of any other discrepancies and any other liability as pointed out by the competent authority.

8. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-P.PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Superintendent of Central Taxes, Miryalaguda Range, Nalgonda Division, Rangareddy Commissionerate, Telangana.
2. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. One CC to SRI K P AMARNATH REDDY, Advocate [OPUC]
4. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
6. Two CD Copies

HIGH COURT

DATED: 19/06/2026

ORDER
WP.No.18796 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
16 JUL 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS.

(8) NT
7/7/26