IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE NINTH DAY OF JULY
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: 21690 OF 2026

Between:

M/s. JK Technology, rep. by its Proprietor, Mr. Mohd Ahmed Ali, Plot No.70, Ground Floor, Jalpally, Balapur Mandal, Hyderabad, Rangareddy, Telangana-500 005.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Charminar Circle, Charminar Division, Telangana.
2. Assistant Commissioner (State Taxes), Badangpet Circle, Shamshabad Division, Telangana.
3. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax 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 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.36AQBPA9817C1Z7, on suo moto basis as illegal, arbitrary and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India and also contrary to Section 37(5) 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 22.1.2024 of the 1st Respondent and direct the 2nd Respondent to restore the cancelled GST registration number of the Petitioner vide 36AQBPA98 1 7C1Z7.

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 order of 1st Respondent dated 22.1.2024 and consequently direct the 2nd Respondent to Revive the GST Registration portal of the petitioner GST No. 36AQBPA9817C1Z7, 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 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.21690 of 2026

Dated:09.07.2026

Between:

M/s. JK Technology

...Petitioner

and

Deputy State Tax Officer,
O/o.Assistant Commissioner (State Taxes),
Charminar Circle, Charminar Division, Telangana,
and 2 others.

...Respondents

ORDER:

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

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

2. The impugned order of cancellation of Goods and Services Tax Registration of the petitioner, dated 22.01.2024 was passed on a ground alien to the show cause notice issued by respondent No.1 on 08.08.2023 in Form GST REG-17. For proper appreciation, the contents of the show cause notice and the order of cancellation are extracted hereunder:

"**FORM GST REG-17**
[See Rule 22(1)/sub-rule (2A) of rule 21A]

Reference No: ZA3608230199639 Date: 08.08.2023

To
Registration Number (GSTIN/Unique ID): 36AQBPA9817C1Z7
Mohd Ahmed Ali
PLOT NO.70, GROUND FLOOR, JALPALLY, BALAPUR MANDAL, Hyderabad, Ranga Reddy, Telangana, 500005

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

1. Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts.

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned authority on 15/08/2023 at 11:30.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Please note that your registration stands suspended with effect from 08.08.2023.

Kindly refer the supportive document attached for case specific details – Not Applicable.

Place: Telangana
Date: 08/08/2023

NARSING RAO PALLYE
Deputy State Tax Officer,
CHARMINAR: Charminar: Telangana"

"FORM GST REG-19
[See rule 22(3)]

Reference No: ZA360124054955F Date: 22.01.2024

To
Mohd Ahmed Ali
PLOT NO.70, GROUND FLOOR, JALPALLY, BALAPUR MANDAL, Hyderabad, Ranga Reddy, Telangana, 500005
GSTIN/UIN: 36AQBPA9817C1Z7
Application Reference Number (ARN): AA3608230140060R **Date:**

Order for Cancellation of Registration

This has reference to show cause notice issued dated 08/08/2023.

Whereas no reply to the show cause notice has been submitted;
and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):
Section 29(2)(c) – Person, other than paying tax u/s 10, failed to furnish returns for prescribed periods
The tax payer have not filed returns from 01 JAN 2023 to till date hence GSTN is liable to cancellation

The effective date of cancellation of your registration is 01/01/2023.

2. Kindly refer to the supportive document(s) attached for case specific details. – Not applicable

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: Telangana
Date: 22.01.2024

Sudha Rani Dhameera
Deputy State Tax Officer
CHARMINAR"

3. Learned counsel for the petitioner has taken other grounds also which have been contested by the learned Special Government Pleader for State Tax.

4. However, upon hearing learned counsel for the parties, we are inclined to allow the writ petition by quashing the order of cancellation of registration for the sole reason that it is based upon a ground upon which the petitioner was never put to notice. The cancellation has been done for allegedly non-furnishing of returns for the prescribed periods in teeth of Section 29(2)(c) of the Central Goods and Services Tax Act, 2017 (for short, "the Act"). The show cause notice alleged obtaining of registration by fraud, wilful misstatement or suppression of facts in teeth of Section 29(2)(e) of the Act.

5. Learned counsel for the petitioner submits that a consequential direction also be issued to immediately restore the registration of the petitioner.

6. In such circumstances, both the impugned order of cancellation of registration and the show cause notice are quashed and the Goods and Services Tax registration of the petitioner is restored. However, liberty is granted to the respondents to issue fresh show cause notice, if any

grounds exist for proposed cancellation of GST registration of the petitioner. Needless to say that the show cause notice should contain specific grounds with supporting documents so that the petitioner can submit a reply. Based thereupon, the proper officer can take a decision in accordance with law in a time bound manner.

7. The writ petition is accordingly allowed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-A.JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Charminar Circle, Charminar Division, Telangana.
2. Assistant Commissioner (State Taxes), Badangpet Circle, Shamshabad Division, Telangana.
3. The Secretary to Government (Revenue), State Tax Department, State of Telangana, Secretariat, Hyderabad.
4. One CC to SRI. K P AMARNATH REDDY, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
6. Two CD Copies

DAN

HIGH COURT

DATED: 09/07/2026

ORDER

WP.No.21690 of 2026

ALLOWING THE WRIT PETITION
WITHOUT COSTS

(S) MT
17/7/26