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

FRIDAY, THE THIRD 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: 20746 OF 2026

Between:

M/s. Garikipati Infra, Rep. by its Partner, G Hemadri Rao, 12-7-133/34, Hat No.302, Plot No.38, Sai Jyothika Enclave, Anjaneya Nagar, Moosapet, Hyderabad, Telangana- 500018

...PETITIONER

AND

1. Superintendent of Central Tax, Medchal GST Commissionerate, Medchal Division, Plot No.16 and 21, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned Order cancelling the GST Registration in FORM GST REG-19 dated 10.9.2024, vide Ref.No.ZA360924024274J as illegal, arbitrary, unjust and in contravention of fundamental right to carry out business under Article 19(1)(g) of the Constitution of India and consequently set aside the same and direct the 1st Respondent to restore/ activate the GST registration 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 suspend the operation of the impugned Order passed in FORM GST REG-19 vide Ref.No. ZA360924024274J dated 10.9.2024 passed by the 1st Respondent.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

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.20746 of 2026

Dated:03.07.2026

Between:

M/s. Garikipati Infra

...Petitioner

and

Superintendent of Central Tax,
Medchal GST Commissionerate, Medchal Division,
Plot No.16 & 21, Aditya Towers, Sri Sai Enclave,
Old Bowenpally, Secunderabad,
and another.

...Respondents

ORDER:

Learned counsel Sri G.N.G.Shankar appears for the petitioner.

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

2. The Goods and Services Tax (GST) registration of the petitioner bearing No.36AATFG4296R1Z7 was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 10.09.2024 on the ground that the petitioner has not updated the bank account even after intimations. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST registration. Therefore, the petitioner has filed the instant writ petition for revocation of cancellation of GST Registration Certificate.

3. Learned counsel for the petitioner submits that at the relevant time, the petitioner had no ongoing works and was filing Nil returns. The earlier consultant who was handling the GST of the petitioner had left the firm and the newly engaged consultant failed to inform the petitioner about the issuance of the show cause notice and also failed to file Nil returns under the mistaken belief that no returns were required in the absence of business. It is further submitted that the show cause notice was merely uploaded on the GST portal and was not communicated through any prescribed mode and therefore, the petitioner had no knowledge of the notice and could not submit reply. Therefore, the impugned order for cancellation of registration was passed on the ground that no reply was filed to the show cause notice. Upon coming

to know of the cancellation order, the petitioner immediately updated the bank account details on the GST portal and approached the department. However, respondent No.1 informed the petitioner that the statutory time limit for revocation had expired. Therefore, the petitioner 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 Senior Standing Counsel appearing for respondent No.1 submits that the apparent reason for cancellation of GST registration of the petitioner was that the petitioner had not updated the bank account details even after intimations.

5. Having regard to the aforesaid facts and circumstances, 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/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Superintendent of Central Tax, Medchal GST Commissionerate, Medchal Division, Plot No.16 and 21, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad.
2. The Secretary, Ministry of Finance, No.136-A, North Block, Union of India, New Delhi.
3. One CC to Sri Gadhamsetty Naga Gouri Shankar, Advocate [OPUC]
4. One CC to Sri N. Bhujanga Rao, Deputy Solicitor General of India [OPUC]
5. One CC to Sri Dominic Fernandes, SC for Central Board of Indirect Taxes and Customs[OPUC]
6. Two CD Copies

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TKS

HIGH COURT

DATED: 03/07/2026

ORDER

WP.No.20746 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
22 JUL 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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17/7/26