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

THURSDAY, THE TWENTY 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: 23897 OF 2026

Between:

KBG Associates, Represented by its Managing partner Shri CSS Krishna S/o CV Jayaram, Aged about 47 years, Occ. Company Secretary, R/o First Floor, 1-9-309/A, Above Kanchipuram Lavanya Silks, Red cross Blood Bank Road, Vidyanagar, Hyderabad-44

...PETITIONER

AND

1. The Superintendent of Central Tax,, Secunderabad CGST Range, Secunderabad CGST Division, 7th Floor, GST Commissionerate, BasheerBagh, Hyderabad, Telangana.
2. The Principal Commissioner, Hyderabad GST Commissionerate, 7th Floor, BasheerBagh, Hyderabad, Telangana.
3. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.

...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

a) Issue an appropriate writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Order for Cancellation in Form GST REG-19 bearing Reference No. ZA3608250369543 dated 14/08/2025 as arbitrary, without jurisdiction, violative of the illegal, principles of natural justice, and contrary to the provisions of the CGST Act, 2017.

b) Declare that the impugned cancellation of GST Registration is ultra vires Section 29 of the Central Goods and Services Tax Act, 2017 and is illegal, arbitrary, unconstitutional and void, being contrary to Articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

c) Consequently, set aside the aforesaid impugned orders and direct restoration of the Petitioner's GST registration forthwith

Counsel for the Petitioner: SRI M AMARNATH

Counsel for Respondent Nos. 1 & 2: SRI DOMINIC FERNANDES
SENIOR STANDING COUNSEL FOR CBIC

Counsel for Respondent No.3: SRI R. V. PAVAN MAITREYA,
SC FOR CENTRAL GOVERNMENT

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.23897 of 2026

Dated: 23.07.2026

Between:

KBG Associated,
Rep/.. by its Managing Partner. Shri CSS Krishna,
Vidyanagar. Hyderabad.

...Petitioner

And

The Superintendent of Central Tax,
Secunderabad CGST Range. Secunderabad CGST Division,
Basheerbagh, Hyderabad and 2 others.

...Respondents

ORDER:

Mr. M. Amarnath. learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 and 2.

Mr. R.V. Pavan Maitreya, learned Standing Counsel for Central Government. appears for respondent No.3.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AAHFK2231N2Z7 was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 14.08.2025 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. 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 non-filing of returns was for the reason that the tax consultant, who was entrusted with the GST compliance work, failed to inform the petitioner about the issuance of show cause notice and requirement of submitting reply. As such, the impugned ex-parte order has been passed by the department and there was no intentional delay. Therefore, the petitioner prays that respondent No.1 may be directed to entertain the petitioner's application for revocation of cancellation of registration and take a decision thereupon in accordance with law.

4. Learned Senior Standing Counsel appearing for respondent Nos.1 and 2 submits that the apparent reason for cancellation of GST Registration Certificate was on account of non-filing of returns for the consecutive period of six months.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration certificate of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, we are inclined to allow liberty to the petitioner to approach the competent authority within a period of two weeks from today for submission of application for revocation of cancellation of GST registration online and if it is not being accepted for any technical reasons then to submit it in physical form. The competent authority would entertain it and take a decision thereon 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, if any pending, shall stand closed.

SD/- A. SREENIVAS REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax,, Secunderabad CGST Range, Secunderabad CGST Division, 7thFloor, GST Commissionerate, BasheerBagh, Hyderabad, Telangana.
2. The Principal Commissioner,, Hyderabad GST Commissionerate, 7th Floor, BasheerBagh, Hyderabad, Telangana.
3. The Secretary, Department of Revenue, Ministry of Finance, Union of India, Represented by its North Block, New Delhi- 110001.
4. One CC to Sri M Amarnath Advocate [OPUC]
5. One CC to Sri Dominic Fernandes (Senior Standing Counsel for CBIC) Advocate [OPUC]
6. One CC to Sri R.V. Pavan Maitreya, SC for Central Government (OPUC)
7. Two CD Copies

MBC

HIGH COURT

DATED: 23/07/2026

ORDER

WP.No.23897 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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24/7/26