

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

**WEDNESDAY, THE FIFTEENTH DAY OF JULY
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: 22375 OF 2026

Between:

M/s. Sri Ramanjaneya Fertilizers, rep. by its Proprietor, Mr. Dhanavath Ravi,
1-24/2, Main Road, Kamanchikunta Thanda, Mattampally Mandal, Suryapet
District, Telangana-508 204.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Kodad Circle, Nalgonda Division, Telangana.
2. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Taxes / Commercial Taxes Department, Secretariat, Hyderabad.
3. The Manager, State Bank of India, Mattampally Branch, Mattampally, Suryapet District, Telangana

...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.36ESQPR0489J1ZU, on suo moto 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 01.10.2025 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 order of 1st Respondent dated 01.10.2025 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No. 36ESQPR0489J1ZU, 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 & 2: 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. 22375 of 2026

DATED : 15.07.2026

Between:

M/s. Sri Ramananeya Fertilizers,
Rep., by its Proprietor, Mr. Dhanavath Ravi,
1-24/2, Main Road, Kamanchikunta Thanda,
Mattampally Mandal, Suryapet District, Telangana.

... Petitioner

AND

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

... Respondents

ORDER:

Mr. K.P. Amarnath Reddy, learned counsel for the petitioner.

Mr. Sri Swaroop Oorilla, learned Special Government Pleader for State
Tax appears for respondent Nos.1 and 2.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ESQPR0489J1ZU was cancelled *vide* impugned order passed in Form GST REG-19 dated 01.10.2025 on the ground that person does not conduct any business from declared place of business/place of business not found.

3. Learned counsel for the petitioner submits that the petitioner came to know about cancellation of its registration when it approached its suppliers for purchase of fertilizers and pesticides. He submits that respondent No.1 instead of inspecting the registered premises of the petitioner which has been mentioned in the registration certificate has inspected the wrong premises and issued the show cause notice and passed the impugned order. He submits that when the petitioner tried to file revocation application in the GST portal, it is not permitted to do so, as time of 270 days for filing revocation application is lapsed.

4. Learned Special Government Pleader for State Tax submits that if the petitioner makes an application for revocation of cancellation of registration manually, the same will be considered by the competent authority.

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 the ground that person does not conduct any business from declared place of business/place of business not found, if the petitioner approaches the competent authority within a period of one week from today for submission of application for revocation of cancellation of GST registration certificate, 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 Writ Petition is accordingly disposed of. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

//TRUE COPY//

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

SECTION OFFICER

To,

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Kodad Circle, Nalgonda Division, Telangana.
2. The Secretary to Government (Revenue) CT-II, State Taxes / Commercial Taxes Department, Secretariat, Hyderabad.
3. The Manager, State Bank of India, Mattampally Branch, Mattampally, Suryapet District, Telangana
4. One CC to SRI. K. P. AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

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HIGH COURT

DATED: 15/07/2026

ORDER

WP.No.22375 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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