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

THURSDAY, THE SIXTEENTH 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: 22632 OF 2026

Between:

M/s. Check Security Force, rep. by its Partner, Mr. Narayana Balaji Singh, 9-1-1/A/6, Bapu Nagar, Langer House, Hyderabad, Telangana-500 008.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Mehdipatnam-II Circle, Charminar Division, Telangana.
2. Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Golkonda Circle, Golkonda Division, Telangana.
4. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Taxes/Commercial Taxes 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.36AAHFC4989K1ZT, as illegal, arbitrary, contrary to law laid down by this Hon'ble Court and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India, and against the 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 4.7.2025 of the Ist Respondent and the appeal order dated 15.6.2026 of the 2nd 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 and 2nd Respondents dated 4.7.2025 and 15.6.2026 and consequently direct the 1st Respondent to revive the GST registration portal of the Petitioner GST No.36AAHFC4989KI ZT, 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 K. SAI AKARSH,
ASSISTANT 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.22632 of 2026

Dated: 16.07.2026

Between:

M/s. Check Security Force,
Rep. by its partner, Mr. Narayana Balaji Singh,
#9-1-1/A/6, Bapu Nagar, Langer House,
Hyderabad, Telangana-500 008

... Petitioner

AND

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

... Respondents

ORDER:

Heard Mr. K.P. Amarnath Reddy, learned counsel for the petitioner and Mr. K. Sai Akarsh, learned Assistant Government Pleader for State Tax.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36AAHFC4989K1ZT was cancelled *vide* impugned order in Form GST REG-19 dated 04.07.2025 for non-filing of returns for prescribed periods. The petitioner preferred a time-barred

appeal against the order of cancellation of GST registration, which has been dismissed on the ground of delay. Thereafter, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST registration.

3. Learned counsel for the petitioner submits that non-filing of returns was for the reason that the petitioner has completely relied upon the Accountant for filing of the monthly returns and he was unaware of the show cause notice and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration, the GST portal did not permit the petitioner as being beyond the time limit prescribed for submission. 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 Assistant Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration of the petitioner was on account of non-filing of returns for prescribed periods.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration of the petitioner was

cancelled on account of non-filing of returns for prescribed periods, 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, 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/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Mehdipatnam-II Circle, Charminar Division, Telangana.
2. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Golkonda Circle, Golkonda Division, Telangana.
4. The Secretary to Government (Revenue) CT-II, State Taxes/Commercial Taxes Department, Secretariat, Hyderabad.
5. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
6. Two CCs to ASSISTANT GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

BM
TKS

HIGH COURT

DATED: 16/07/2026

ORDER

WP.No.22632 of 2026

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

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

10 copied
22/7/26