

**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 SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 21615 OF 2026

Between:

M/s. Golden Enterprises, Rep by its Proprietor Shaik Khaja Miya, 1-380/A/1,
PLOT NO 8, Balapur, Rangareddy, Telangana - 500005.

AND

...PETITIONER

1. Deputy State Tax Officer, Saroor Nagar - I, Rangareddy District.
2. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II,
State Tax / 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 bearing GST No.36ATSPS4404M2ZZ, 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 or quash the order of Cancellation of GST Registration dated 20/06/2025 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 writ petition, the High Court may be pleased to suspend the order of 1st Respondent dated 20/06/2025 and consequently direct the 1st Respondent to Revive the GST Registration of the petitioner bearing GST No.

36ATSPS4404M2ZZ, pending disposal of the above Writ Petition as otherwise
Petitioner will be putto severe loss and hardship.

Counsel for the Petitioner: SRI SYED AHMED

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP 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.21615 of 2026

Dated:09.07.2026

Between:

M/s. Golden Enterprises

...Petitioner

and

Deputy State Tax Officer,
Saroor Nagar – I,
Ranga Reddy District,
and another.

...Respondents

ORDER:

Learned counsel Sri Syed Ahmed appears for the petitioner.

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

2. The petitioner's Goods and Services Tax (GST) registration was cancelled *vide* Order for Cancellation of Registration in FORM GST REG-19 dated 20.06.2025 on the ground that the person does not conduct any business from the declared place of business/place of business not found. The petitioner has preferred the instant writ petition challenging the said order.

3. Learned counsel for the petitioner submits that the impugned order of cancellation of registration was passed on the ground that the petitioner had not replied to the notice within the specified time.

4. Learned Special Government Pleader for State Tax submits that the petitioner can avail the remedy of appeal against the order of cancellation of registration.

5. In that view of the matter, the writ petition is disposed of with liberty to the petitioner to file an appeal before the appellate authority within a period of two weeks against the impugned order of cancellation of registration taking all such grounds of law as are available to it. Needless to say, the appellate authority would consider and decide the appeal in accordance with law. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

**SD/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. Deputy State Tax Officer, Saroor Nagar - I, Rangareddy District.
2. Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad. State of Telangana.
3. One CC to SRI SYED AHMED, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPL. GP For STATE TAX, High Court for the State of Telangana. [OUT]
5. Two CD Copies

BN

GJP

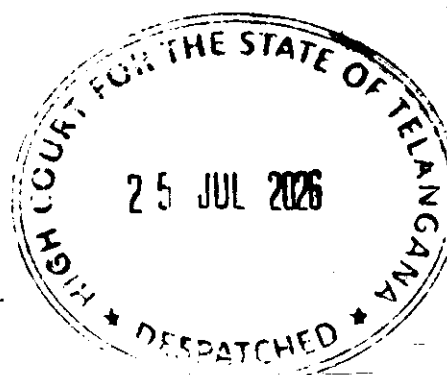


HIGH COURT

DATED: 09/07/2026

ORDER

WP.No.21615 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑧ NT
2/7/26