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

TUESDAY, THE SEVENTH 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: 21156 OF 2026

Between:

M/s. P Shiva Kumar Electricals, represented by its Authorized Partner Sri Polemoni Shiva Kumar, S/o. Polemoni Narayana, aged about 46 years, Occupation. Business, residing at H. No.4-35, Ambatipally Village, Yedira, Mahabubnagar -509001, Telangana.GSTIN. 36ABDFM2586P1ZM.

...PETITIONER

AND

1. The State of Telangana, represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Hyderabad.
2. The Commissioner of State Tax, Telangana.
3. The Appellate Joint Commissioner (State Tax), Hyderabad Rural Division, 5th Floor, C.T.Complex, Nampally, Hyderabad.
4. The Deputy State Tax Officer, Mahabubnagar Circle, Mahabubnagar.

...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, direction, or Order, more particularly one in the nature of Writ of Mandamus declaring the action of the respondents in issuing the Proceedings No.ARN.AD 364250 097541/Order No.ZD36 360725027207D, dated 19-07-2025 rejecting the Appeal on the ground. that delay in submission of appeal which was filed against Order for cancellation of registration vide reference No.ZA360 824008769, dated 03-08-2024 on the ground of failure to furnish returns for a continuous period of six months is highly illegal and unjustified with a direct the respondents to restore/reactivate the petitioners GST Registration bearing GSTIN No. 36ABDFM2586P1ZM, enabling the petitioner to file statutory returns, issue tax invoices, generate e-way bills and carry on lawful business.

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 direct the respondents to restore/reactivate the petitioners GST Registration bearing GSTIN No. 36ABDFM2586P1ZM, enabling the petitioner to file statutory returns, issue tax invoices, generate e-way bills and carry on lawful business.

Counsel for the Petitioner: SRI M.V.L SRINIVAS REPRESENTS
SRI. M V S SAI KUMAR

Counsel for the Respondents: SRI SAI AKARSH, AGP APPEARS FOR 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. 21156 of 2026

DATED : 07.07.2026

Between:

M/s. P. Shiva Kumar Electricals,
Rep., by its Authorized Partner, Sri Polemoni Shiva Kumar,
Ambatipally Village, Yedira, Mahabubnagar, Telangana.

... Petitioner

AND

The State of Telangana, rep., by its Principal Secretary,
Revenue (Commercial Taxes) Department,
Hyderabad and 3 others.

... Respondents

ORDER:

Sri M.V.L. Srinivas, learned counsel represents Sri M.V.S. Sai Kumar, learned counsel for the petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ABDFM2586P1ZM was cancelled *vide* impugned order passed in Form GST REG-19 dated 03.08.2024 for non-filing of returns for a consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate 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 certificate.

3. Learned Special Government Pleader for State Tax 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. However, the petitioner is at liberty to file an application for revocation of cancellation of GST registration

4. 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, 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 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.

5. The Writ Petition is accordingly disposed of. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- M. NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (Commercial Taxes) Department, State of Telangana, Hyderabad.
2. The Commissioner of State Tax, Telangana.
3. The Appellate Joint Commissioner (State Tax), Hyderabad Rural Division, 5th Floor, C.T.Complex, Nampally,Hyderabad.
4. The Deputy State Tax Officer, Mahabubnagar Circle, Mahabubnagar.
5. One CC to SRI. M V S SAI KUMAR, Advocate [OPUC]

6. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]

7. Two CD Copies

DAN

GJP

HIGH COURT

DATED: 07/07/2026

ORDER

WP.No.21156 of 2026

HIGH COURT FOR THE STATE OF TELANGANA

28 JUL 2026

DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(9) NT
23/7/26