

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

TUESDAY, THE ELEVENTH DAY OF AUGUST
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: 23856 OF 2026

Between:

1. Hamkisaan Seeds Pvt. Ltd., Represented by its Director Shri. Nagaraju Gugulothu, s/o. shri. Gugulothu Ramulu Aged 30 years, occu. business,
 2. Hamkisaan Seeds Pvt. Ltd., Represented by its Director Smt. Saritha Gugulothu, w/o. Nagaraju Gugulothu Aged 30 years, occu. business,
- Both the Petitioners resides at Plot No.147P, Sy.No.74P, Surya Nagar Colony, Medchal, Medchal-malkajiridist, T.S.-501401**

...PETITIONERS

AND

1. The Appellate Joint Commissioner, (Sales Tax) Secunderabad Division, 5th floor, C.T. Complex, Nampally, Hyderabad
2. The Deputy State Tax Officer, Malkajgiri-2 Circle, Malkajgiri Division, T.S.
3. The Additional Commissioner, Sales Tax (Legal). O/o the Commissioner, C.T. Complex, Nampally, Hyderabad
4. The Commissioner of Commercial Taxes, C.T. Complex, Nampally, 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 Set-aside the Order No.ZD3604260288850 dated 10-04-2026 passed by the Respondent No.1 and to issue a writ, order or direction more in the nature of mandamus to the Respondents.

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 No. ZD360426288850 dated. 10.04.2026 passed by the Respondents No.1.

Counsel for the Petitioner: MR. K. NAGENDRA PRASAD

Counsel for the Respondents: MR. K. SAI AKARSH, AGP 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.23856 of 2026

Dated: 11.08.2026

Between:

Hamkisaan Seeds Private Limited,
Rep. by its Director
Shri Nagaraju Gugulothu, s/o Shri Gugulothu Ramulu
aged 30 years and another.

...Petitioners

And

The Appellate Joint Commissioner (Sales Tax)
Secunderabad Division, 5th Floor, C.T.Complex,
Nampally, Hyderabad and 3 others

...Respondents

Order:

Heard Mr. K.Nagendra Prasad, learned counsel appearing for the petitioners and Mr. K.Sai Akarsh, learned Assistant Government Pleader appearing for the respondents.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioners bearing No.36AAGCH4538M1Z6 was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 15.04.2023, on the ground that the tax payers have not updated the bank details in GST registration data. The appeal filed by the petitioners against the order of cancellation of GST Registration

Certificate was dismissed as time barred. Therefore, the petitioners have filed the instant Writ Petition.

3. Learned counsel for the petitioners submits that the company was incorporated on 24.08.2022 and GSTIN number was issued on 09.11.2022 and due to lack of experience in the newly formed business, the petitioners failed to update their bank details in GST registration data and due to lack of computer knowledge, they were unaware of the show cause and the cancellation of GST registration. As such, there was no intentional delay. Immediately on coming to know about the cancellation, the petitioners filed an appeal along with delay condonation application, but the same was dismissed as time barred. Therefore, the petitioners approached this Court.

4. Learned Assistant Government Pleader for State Tax submits that the apparent reason for cancellation of GST Registration Certificate was on account of failure of the petitioners to update their bank details in GST registration data.

5. Having regard to the aforesaid facts and circumstances, we are inclined to allow liberty to the petitioners 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.

//TRUE COPY//

SD/- MOHD. ISMAIL
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. The Appellate Joint Commissioner, (Sales Tax) Secunderabad Division, 5th floor, C.T. Complex, Nampally, Hyderabad
2. The Deputy State Tax Officer, Malkajgiri-2 Circle, Malkajgiri Division, T.S.
3. The Additional Commissioner, Sales Tax (Legal). O/o the Commissioner, C.T. Complex, Nampally, Hyderabad
4. The Commissioner of Commercial Taxes, C.T. Complex, Nampally, Hyderabad.
5. One CC to MR. K. NAGENDRA PRASAD Advocate [OPUC]
6. Two CCs to SRI K. SAI AKARSH, AGP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

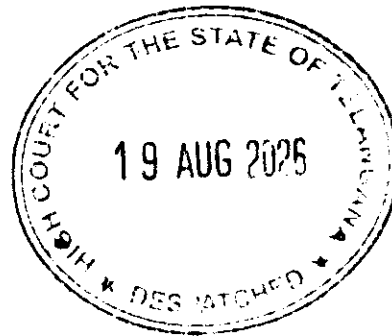
AGK
GJP



HIGH COURT

DATED: 11/08/2026

**ORDER
WP.No.23856 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10)

19/8/26