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

THURSDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 25759 OF 2026

Between:

M/s. Lalitha Rajeswari Penmetsa, Rep. by its Proprietrix, Lalitha Rajeswari Penmetsa, 564-A47/S1, Shreyas, 92, Jubilee Hills, Hyderabad, Telangana-500034.

...Petitioner

AND

1. Deputy State Tax Officer, Basheerbagh, Nampally-2.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.

...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, Order or Direction more particularly in the nature of MANDAMUS, declaring the action of the 1st Respondent in passing the impugned Order cancelling GST Registration in FORM GST REG-19 dated 19.8.2024 vide Ref.No.ZA360824052919Z as illegal, arbitrary, contrary to the provisions of the GST Act, violative of principles of natural justice and Article 19(1)(g) of the Constitution of India and consequently set aside the same and direct the 1st Respondent to restore/ reactivate the GST registration of the Petitioner.

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 pleased to suspend the operation of the impugned cancellation order dated 19.8.2024 passed in FORM GST REG-19 vide Ref.No. ZA360824052919Z.

Counsel for the Petitioner: Sri. GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent No.1: Mr. SWAROOP OORILLA,
Special Govt Pleader For State Tax

Counsel for the Respondent No.2: Sri. N. BHUJANGA RAO,
Deputy Solicitor General of India

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.25759 of 2026

DATED: 06.08.2026

Between:

M/s. Lalitha Rajeswari Penmetsa

... Petitioner

AND

Deputy State Tax Officer,
Basheerbagh, Nampally-2 & another

... Respondents

ORDER:

Mr. Gadhamsetty Naga Gouri Shankar, learned counsel appears for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent No.1.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AAQPP6989H1ZP was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 19.08.2024 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation

of GST Registration Certificate. Therefore, the petitioner has filed the instant writ petition for revocation of cancellation of GST Registration Certificate.

3. The learned counsel for the petitioner submits that there are no Goods and Services Tax dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that the earlier consultant who was handling the GST compliances of the petitioner had discontinued due to severe health issues and thereafter a new consultant was engaged. During the relevant period, the petitioner had stopped renting out the premises due to disputes with the tenant. The accountant handling the GST compliances was under a *bona fide* impression that since there was no rental activity, filing of monthly returns was not required. As such, there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST Registration Certificate, the GST portal does 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 Special Government Pleader for State Tax submits that he does not have instructions on the assertion that no outstanding dues remain against the petitioner. He, however, 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.

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

SD/- T.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Basheerbagh, Nampally-2.
2. The Secretary, Ministry of Finance, No.136-A, North Block, New Delhi, Union of India.
3. One CC to Sri. GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
4. One CC to SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
5. Two CD Copies

PSR
TKS

HIGH COURT

DATED: 06/08/2026

ORDER

WP.No.25759 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
20 AUG 2026

DISPOSING OF

THE WRIT PETITION

WITHOUT COSTS.

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18/8/26