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

FRIDAY, THE THIRTY FIRST 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: 24785 OF 2026

Between:

M/s.The Trinity, Rep By Its Proprietor, Mr. Salandri Vishwas Yadav, age 33 yrs O/o. 3-3-106/4, First Floor, Siri Mall, Hyderguda, Rangareddy, Hyderabad-500091.

.....PETITIONER

AND

1. The Superintendent of Central Tax, Gudimalkapur-II Range, Mahendipatnam Division, Hyderabad Commissionerate, Hyderabad.
2. The Superintendent of Central Tax, Rajendernagar-1 Range, Mahendipatnam Division, Hyderabad Commissionerate, Hyderabad.
3. The Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi-110 001.

.....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 Petitioners GST registration vide. Order in Form GST REG-19 bearing Reference No.ZA360825020036R, dated 08.08.2025, solely for non-filing of returns for a consecutive period of six months, is illegal, arbitrary, violative of the principles of natural justice, 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 contrary to the sec.37(5) of CGST/SGST Act,2017 and Consequently, direct the 1st respondent competent authority to entertain the Petitioners application for revocation of cancellation of registration filed in physical form notwithstanding the expiry of the time limit on the GST common portal mod to consider and decide the same in accordance with law, consistent with the orders of this Hon'ble High Court in W.P. No.39911 of 2025 dt.30-12-2025 and WP No.39932 of 2025.

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 in Form GST REG-19 bearing Reference No.ZA360825020036R, dated 08 08.2025 passed by the 1st Respondent, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI KOHIR BHASKAR REDDY

Counsel for the Respondent Nos.1 & 2 : SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC)

Counsel for the Respondent No.3 : 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. 24785 of 2026

DATED : 31.07.2026

Between:

M/s. The Trinity

... Petitioner

AND

The Superintendent of Central Tax
Mehdipatnam Division. Hyderabad and two others

... Respondents

ORDER:

Mr. Kohir Bhaskar Reddy, learned counsel appears for the petitioner.

Mr. D. Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondents.

2. The petitioner has approached this Court against the cancellation of GST registration *vide* order dated 08.08.2025 for failing to furnish returns for continuous period of six months.

3. Learned counsel for the petitioner submits that due to newly engaged accountant, the petitioner could not file monthly returns for a short period. As such, the petitioner did not know about issuance of show cause notice and the impugned order. Learned counsel for the petitioner further submits that if the petitioner is allowed to approach the competent authority for revocation of cancellation of GST registration, the petitioner would prefer an application

seeking revocation by explaining all these facts and payment of tax etc., before the competent authority.

4. Learned counsel for the respondent Department submits that if the petitioner makes an application for revocation of cancellation of registration manually, the same will be considered by the competent authority.

5. Having regard to the aforesaid facts and circumstances, without commenting on the merits of the case of the parties, we deem it proper to grant liberty to the petitioner to approach the competent authority within a period of one week from today for submission of application for revocation of cancellation of GST registration online and if it is not accepted for any technical reasons, then, to submit it in physical form. The competent authority would entertain the said application and take a decision thereon in accordance with law within a period of three weeks thereafter.

6. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Gudimalkapur-II Range, Mahendipatnam Division, Hyderabad Commissionerate, Hyderabad.
2. The Superintendent of Central Tax, Rajendernagar-1 Range, Mahendipatnam Division, Hyderabad Commissionerate, Hyderabad.

3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
4. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
5. One CC to SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC) Advocate [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA (OPUC)
7. Two CD Copies

SA Kg

TKS

HIGH COURT

DATED: 31/07/2026

HIGH COURT FOR THE STATE OF TELANGANA

21 AUG 2026

DESPATCHED

ORDER

WP.No.24785 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

9 copies

19/8/26