

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

**THURSDAY, THE THIRTEENTH 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: 24149 OF 2026

Between:

M/s. RX Drugs Novel Care Private Limited, Rep. by its Director, Veeravalli Umamaheshwar Rao, Flat No.403, Plot No.33 34, Sai Krishna Villa, Kukatpally, Hyderabad, Medchal-Malkajgiri, Telangana- 500072.

...PETITIONER

AND

1. Superintendent of Central Tax, Malkajgiri N 1 Circle, Malkajgiri Division, Telangana.
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 8.5.2024 vide Ref.No.ZA360524017208P 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 to suspend

the operation of the impugned cancellation order dated 8.5.2024 passed in FORM GST REG-19.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondents: SRI 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. 24149 OF 2026

DATED : 13.08.2026

Between:

M/s. RX Drugs Novel Care Private Limited,
Kukatpally, Medchal-Malkajgiri, Hyderabad.

... Petitioner

AND

Superintendent of Central Tax
Malkajgiri N I Circle,
Malkajgiri Division, Telangana and another.

... Respondents

ORDER:

Mr. G.N.G. Shankar, learned counsel appears for the petitioner.

Mr. K. Sai Akarsh, learned Assistant Government Pleader,
appears for the State Tax.

2. The petitioner has approached this Court against the
cancellation of GST registration *vide* order dated 08.05.2024 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.

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**SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. Superintendent of Central Tax, Malkajgiri N 1 Circle, Malkajgiri Division, Telangana.
2. The Secretary, Union of India, Ministry of Finance, No.136-A, North Block, New Delhi
3. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR Advocate [OPUC]
4. Two CCs to SRI K. SAI AKARSH, GP FOR STATE TAX , High Court for the State of Telangana, at Hyderabad [OUT]
5. Two CD Copies

AGK

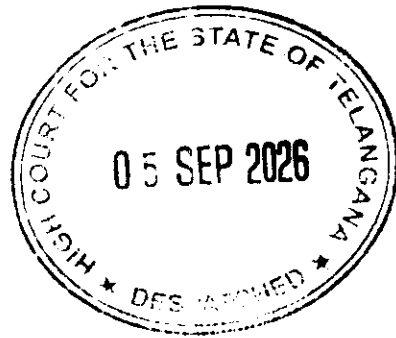
TKS

HIGH COURT

DATED: 13/08/2026

ORDER

WP.No.24149 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑧ NT
21/8/26.