

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

**WEDNESDAY, THE NINETEENTH 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: 27220 OF 2026

Between:

JN INFRA PROJECTS, Represented by its proprietor Mr. Naveen Jaala, S/o. Kondaiah Jaala, Aged about 36 Years. Occ. Business, Plot No. 26 and 27, Flat No. 101, Satya Sai Heights, Shivaganga Colony, L.B. Nagar, Hyderabad 500074.

...PETITIONER

AND

1. The Superintendent of Central Tax, Saroornagar CGST Range, 4th Floor, Sai Balaji Arcade, 2-3-908, Plot No. 183 and 184, Sy. No.92, Cooperative Bank Colony, Nagole(v), Uppal(Mdl) Ranga Reddy District, Hyderabad -500068.
2. The Principal Commissioner of Central tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, JaiHind Enclave, Madhapur, Hyderabad -500081.
3. Union of India, Represented 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 a. Issue a Writ of Mandamus, or any other appropriate writ, quashing the impugned Show Cause Notice in FORM GST REG-17 dated 07-10-2024 vide Reference no. ZA361024012879I and Order for Cancellation of Registration vide reference No. ZA361224010996I dated 05-12-2024 issued by Respondent No. 1, b. Direct the Respondents to forthwith restore the GST registration of the Petitioner, bearing GSTIN 36AUDPJ6011F1Z2

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 Stay the operation, implementation, and all consequential effects of the impugned Show Cause Notice in FORM GST REG-17 dated 07-10-2024 and the Order for Cancellation of Registration dated 05-12-2024 issued by Respondent No. 1

**Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHY REP
SRI. UPADHYAY RAGHAVENDER**

**Counsel for the Respondent Nos. 1&2: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)**

**Counsel for the Respondent No.3: SRI N. BHUJANGA RAO,
SC FOR CENTRAL GOVERNMENT**

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.27220 OF 2026

DATED : 19.08.2026

Between:

JN Infra Projects,
Represented by its Proprietor Mr. Naveen Jaala

... Petitioner

AND

Superintendent of Central Tax
Saroornagar CGST Range, Ranga Reddy District,
Hyderabad and two others.

... Respondents

ORDER:

Mr. Gajanand Chakravarthy, learned counsel represents
Mr. Upadhyay Raghavender, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs (CBIC), appears for
respondent Nos.1 and 2.

2. The petitioner has approached this Court against the cancellation
of GST registration *vide* order dated 05.12.2024 for failing to furnish
returns for continuous period of six months.

3. Learned counsel for the petitioner submits that the petitioner has engaged the services of an independent tax consultant for all the GST related filings, compliance and portal monitoring, but he never brought to the notice of the petitioner 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.

//TRUE COPY//

**SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Saroornagar CGST Range, 4th Floor, Sai Balaji Arcade, 2-3-908, Plot No. 183 and 184, Sy. No.92, Cooperative Bank Colony, Nagole(v), Uppal(Mdl) Ranga Reddy District, Hyderabad -500068.
2. The Principal Commissioner of Central tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, JaiHind Enclave, Madhapur, Hyderabad -500081.
3. The Secretary, Union of India, Ministry of Finance, No. 136-A, North Block, New Delhi.
4. One CC to SRI. UPADHYAY RAGHAVENDER Advocate [OPUC]
5. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
6. One CC to SRI. N. BHUJANGA RAO, SC FOR CENTRAL GOVERNMENT [OPUC]
7. Two CD Copies

Bm
TKS

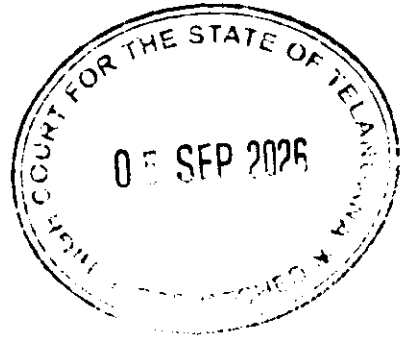


HIGH COURT

DATED: 19/08/2026

ORDER

WP.No.27220 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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29/8/26