

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

**WEDNESDAY, THE TWELFTH 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: 26365 OF 2026

Between:

Konderu Nagabushanam, S/o. K. Janardhanam, aged about 39 years,
Occupation: Business, residing at 1-1-13, Seethampeta, Seethampeta Village,
Pinapaka Mandal, Badradri Kothagudem, Telangana 507117

...PETITIONER

AND

1. The Deputy State Tax Officer, Kothagudem - II, Warangal Division, Telangana
2. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad, Telangana
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (CT), Telangana Secretariat, Hyderabad
4. The Union of India, represented by its Finance Secretary, 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 or Order or direction, more particularly one in the nature of Writ of Mandamus, setting aside the impugned Order for Cancellation of Registration dated 09.01.2024 bearing Reference No. ZA360124023723X passed by Respondent No.1, in cancelling the GST Registration of the Petitioner, and the consequential Order passed by Respondent No.2 dated 12.02.2026 bearing Reference No. ZD3602260238958 in rejecting the Appeal as illegal, arbitrary, against the Principles of Natural Justice, unsustainable in law, and without jurisdiction and direct the Respondents to restore the Good and Service Tax Registration of the Petitioner bearing GSTIN: 36EKSPK5520D1Z2.

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 impugned Order for Cancellation of Registration dated 09.01.2024 bearing Reference No. ZA360124023723X passed by Respondent No.1 in cancelling the GST Registration of the Petitioner bearing GSTIN: 36EKSPK5520D1Z2 and the consequential Order passed by Respondent No.2 dated 12.02.2026 bearing Reference No. ZD3602260238958 and direct the Respondents to restore the Good and Service Tax Registration of the Petitioner bearing GSTIN:36EKSPK5520D1Z2.

Counsel for the Petitioner: SRI C. ANURAG, REP. FOR SRI KAVALI MANYAM KONDA

Counsel for the Respondent Nos. 1 to 3: SRI K. SAI AKARSH, AGP REP. FOR SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent NO.4: 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.26365 of 2026

Dated:12.08.2026

Between:

Konderu Nagabushanam

...Petitioner

and

The Deputy State Tax Officer,
Kothagudem-II,
Warangal Division,
Telangana,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri C.Anurag, representing learned counsel Sri K.Manyam Konda, appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 to 3.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36EKSPK5520D1Z2 was cancelled *vide* Order

for Cancellation of Registration passed in Form GST REG-19 dated 09.01.2024 for non-filing of returns for a consecutive period of six months. The petitioner thereafter filed an application seeking revocation of the GST registration, which was rejected on the ground that the petitioner failed to respond to the show cause notice within the stipulated time. Subsequently, the petitioner preferred an appeal, which was dismissed as time barred. Therefore, the petitioner has filed the instant writ petition for revocation of cancellation of GST registration.

3. Learned counsel for the petitioner submits that the petitioner was unaware of the show cause notice and the impugned order and he came to know about the same only upon engaging a new accountant for filing the requisite returns as the earlier accountant, who was attending to the statutory filings of the petitioner, had closed his office. Learned counsel for the petitioner further submits that the petitioner could not file the reply to the show cause notice as he had no knowledge of passing of the same. 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 Assistant Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration 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 one week 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 pending, if any, shall stand closed.

//TRUE COPY//

SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Kothagudem - II, Warangal Division, Telangana
2. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad, Telangana
3. The Principal Secretary, Revenue Department (CT), Telangana Secretariat, State of Telangana, Hyderabad
4. The Finance Secretary, Union of India, North Block, New Delhi 110 001.
5. One CC to SRI KAVALI MANYAM KONDA Advocate [OPUC]
6. One CC to SRI. N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court of Telangana at Hyderabad [OUT]
8. Two CD Copies

AGK
TKS

[Handwritten signature]

HIGH COURT

DATED: 12/08/2026

ORDER
WP.No.26365 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

⑪ NT
21/8/26