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

MONDAY, THE SEVENTEENTH 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: 26870 OF 2026

Between:

M/s. Sri Ram Enterprises, Plot No. 22/47, Vishalandhara Colony, Mansoorabad, Rangareddy District, Hyderabad, Telangana - 500074
Represented by its Proprietor Sri Reddy Rami Jakki Reddy, S/o. Reddy Animi, Aged about 45 years, Resident of Plot No. 22/47, Vishalandhara Colony, Mansoorabad, Rangareddy District, Hyderabad, Telangana - 500074.

...PETITIONER

AND

1. The Deputy State Tax Officer, Nagole Circle, L.B. Nagar Division, 7th Floor, Gagan Vihar Building, Nampally, Hyderabad, Telangana - 500 001.

   (being the successor in jurisdiction to the erstwhile Deputy State Tax Officer, Saroor Nagar-III Circle, who issued the impugned Show Cause Notice and passed the impugned Order for Cancellation of Registration, consequent upon the re-organisation of the Commercial Taxes Department in terms of G.O.Ms.No.126, Revenue (Commercial Taxes-I) Department, dated 27/05/2026, with effect from 02/06/2026.

2. The Commissioner of Commercial Taxes, Telangana State, M.J. Road, Nampally, Hyderabad, Telangana.
3. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat Buildings, Hyderabad.

...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 one in the nature of

Writ of Mandamus, declaring the Show Cause Notice in Form GST REG-17 bearing Reference No. ZA3603230648621 dated 23/03/2023 and the consequent Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA361223045993F dated 22/12/2023 (cancelling the Petitioners registration retrospectively with effect from 02/03/2022) issued by the then Deputy State Tax Officer, Saroor Nagar-III Circle (now the 1st Respondent herein), as illegal, arbitrary, without jurisdiction, in violation of the principles of natural justice and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India, and consequently set aside the same and direct the Respondents to forthwith restore the Petitioners Goods and Services Tax registration bearing GSTIN 36AJKPJ9456C2ZZ on the common portal and permit the Petitioner to file the returns and regularise the compliances

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 and all further proceedings pursuant to the impugned Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA361223045993F dated 22/12/2023 passed by the then Deputy State Tax Officer, Saroor Nagar-III Circle (now the 1st Respondent herein), and consequently suspend the effect of the cancellation of the Petitioners registration bearing GSTIN 36AJKPJ9456C2ZZ and permit the Petitioner to operate the said registration and file the returns on the common portal, pending disposal of the Writ Petition

Counsel for the Petitioner: SRI V. VEERESHAM

Counsel for the Respondents: SRI K. SAI AKARSH, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER 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.26870 of 2026

Dated:17.08.2026

Between:

M/s. Sri Ram Enterprises

...Petitioner

and

The Deputy State Tax Officer,
Nagole Circle, L.B.Nagar Division,
7th Floor, Gagan Vihar Building,
Nampally, Hyderabad, Telangana – 500 001,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri V.Veeresham appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears the respondents.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36AJKPJ9456C2ZZ was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated

22.12.2023 stating that "*registration obtained by means of fraud, wilful misstatement or suppression of facts*". The impugned order for cancellation of registration was preceded by a show cause notice dated 23.03.2023 which was issued alleging that "*the principal place of business not found/available at the time of field visit*". Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST registration. Therefore, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST Registration Certificate.

3. Learned counsel for the petitioner submits that due to COVID-19 pandemic, the business operations of the petitioner came to a virtual standstill and the business premises could not be kept open on a day-to-day basis, though the registration continued to subsist and the petitioner always intended to revive the business once circumstances permitted. Learned counsel further submits that though the petitioner has sought to file an application for revocation of cancellation of GST registration, 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 Assistant Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration was on the ground that the registration was obtained by means of fraud, wilful misstatement or suppression of facts.

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.

SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Nagole Circle, L.B. Nagar Division, 7th Floor, Gagan Vihar Building, Nampally, Hyderabad, Telangana - 500 001. (being the successor in jurisdiction to the erstwhile Deputy State Tax Officer, Saroor Nagar-III Circle, who issued the impugned Show Cause Notice and passed the impugned Order for Cancellation of Registration, consequent upon the re-organisation of the Commercial Taxes Department in terms of G.O.Ms.No.126, Revenue (Commercial Taxes-I) Department, dated 27/05/2026, with effect from 02/06/2026.

2. The Commissioner of Commercial Taxes, Telangana State, M.J. Road, Nampally, Hyderabad, Telangana.
3. The Principal Secretary, The State of Telangana, Revenue (Commercial Taxes) Department, Secretariat Buildings, Hyderabad.
4. One CC to Sri V. Veeresham, Advocate [OPUC]
5. Two CCs to the Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

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TKS

HIGH COURT

DATED: 17/08/2026

ORDER

WP.No.26870 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
10 SEP 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

9 copies
8/9/26