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

MONDAY, THE THIRTY FIRST 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: 28218 OF 2026

Between:

M/s. A Sudhakar Works Contractor,, Rep. by its Proprietor, Sri Adusumelli Sudhakar, S/o. Sri Adusumelli Shasthrulu, aged about 56 years, R/o. 4-39/59, Nasrullabad, Kamareddy, Telangana 503 321.

...PETITIONER

AND

1. Deputy State Tax Officer,, O/o. the Assistant Commissioner (State Taxes), Kamareddy Circle, Nizamabad Division, Telangana.
2. The State of Telangana,, Rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, 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 a Writ of Mandamus, or any other appropriate writ, order or direction, declaring the action of the 1st Respondent in suo motu cancelling the GST registration of the Petitioner bearing GSTIN. 36AHHPA5688G1Z7, as illegal, arbitrary, unreasonable and contrary to the provisions of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017. and violative of the Petitioners fundamental right to carry on trade, business or profession guaranteed under Article 19(1)(g) of the Constitution of India, and consequently set aside the Order for Cancellation of Registration dated 24.08.2024 passed by the 1st Respondent, and further direct the Respondents to restore/reinstate the GST registration of the Petitioner bearing GSTIN. 36AHHPA5688G1Z7, with all consequential benefits.

<u>I.A. NO: 1 OF 2026</u>

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 Order for Cancellation of Registration dated 24.08.2024 passed by the 1st Respondent and consequently direct the 1st Respondent to revive and restore the GST Registration of the Petitioner bearing GSTIN 36AHHPA5688G1Z7 on the GST portal, pending disposal of the above Writ Petition, as otherwise the Petitioner will be put to severe loss, hardship and irreparable prejudice.

Counsel for the Petitioner: SRI SHIVA KUMAR KONNE

Counsel for the Respondents: SRI SAI AKARSH, AGP REP. FOR SRI SWAROOP OORILLA, GP 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. 28218 of 2026

DATED : 31.08.2026

Between:

M/s. A Sudhakar Works Contractor,
Rep. by its Proprietor, Sri Adusumelli Sudhakar

... Petitioner

AND

Deputy State Tax Officer and another

... Respondents

ORDER:

Sri Shiva Kumar Konne, learned counsel appears for petitioner.

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

2. The GST registration of the petitioner bearing No.36AHHPA5688G1Z7 was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 24.08.2024 for non-filing of returns for consecutive period of six months. The Writ Petition was filed on 21.08.2026 for revocation of the cancellation of GST registration of the petitioner.

3. Learned counsel for the petitioner submits that there are no outstanding GST dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that its Accountant had not filed

returns due to personal inconvenience and there was no intentional delay. 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, he 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 counsel appearing for the respondents submits that he does not have instruction on the assertion that no outstanding dues remain against the petitioner. The cancellation of GST registration was only on account of non-filing of returns for consecutive period of six months. He submits that if the petitioner is directed to approach respondent No.1, the petitioner's application can be entertained manually as the GST portal does not permit submission of application beyond the prescribed time limit. It is also submitted that respondent No.1 would consider the application in accordance with law.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration of the petitioner was cancelled on account of non-filing of returns for consecutive period of six months, in case the petitioner approaches respondent No.1 within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, respondent No.1 would

entertain it and take a decision thereupon, in accordance with law, within a period of three weeks thereafter.

Therefore, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer,, O/o. the Assistant Commissioner (State Taxes), Kamareddy Circle, Nizamabad Division, Telangana.
2. The Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, State of Telangana,, Hyderabad
3. One CC to SRI SHIVA KUMAR KONNE Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, GP FOR STATE TAX, High Court of Telangana at Hyderabad [OUT]
5. Two CD Copies

AGK

TKS

HIGH COURT

DATED: 31/08/2026

ORDER

WP.No.28218 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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8/9/26