

IN THE HIGH COURT FOR THE STATE OF TELANGANA

**AT HYDERABAD
(Special Original Jurisdiction)**

**THURSDAY, THE TWENTIETH 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: 27316 OF 2026

Between:

M/s. HOLI RESTAURANT AND BAR, 1-2-22/SBAEI8F, Eight and Ninth and Terrance Floor, BhavyasAkhila Exotica Commercial Complex, 132, MCH Block No. 2, Hydernagar Village, KukatpallyMandal, MedchalMalkajgiri District, Telangana -500085 Rep. by its Proprietor Sri.Srinivas Reddy Deva, S/o. Madhava Reddy Deva, Aged about 61 Years.

...PETITIONER

AND

1. The Deputy State Tax Officer, Hydernagar-I, 3rd Floor, North Wing, Gagan Vihar Building, Opposite Gandhi Bhavan, Nampally, Hyderabad -500001, Telangana
2. The Assistant Commissioner (State Tax), Hydernagar-I Circle, 3rd Floor, North Wing, GaganVihar Building, Opposite Gandhi Bhavan, Nampally, Hyderabad -500001, Telangana
3. The Chairman, Central Board of Indirect Taxes and Customs (CBIC) Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi -110001.
4. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
5. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001.

...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 particularly in the nature of Writ of MANDAMUS declaring the Impugned Order for Cancellation of Registration dated 23.01.2024 in Ref. No. ZA360124059260X in Form GST REG-19 with the effective cancellation date arbitrarily fixed as 31-05-2022, without assigning any cogent reason, simply mentioned the Section 29(2)(c) -Person, other than paying tax u/s 10, failed to furnish returns for prescribed periods, principles of natural justice, and the Constitutional safeguards under Articles 14 and 19(1)(g) of Constitution of India and in utter violation of the CGST Act and Rules and consequently set aside the order of the 1st Respondent dated 23.01.2024.

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 direct the Respondent No. 1 to revoke the cancellation of GST Registration of the Petitioner pursuant to the Impugned Order for Cancellation of Registration dated 23.01.2024 in Ref. No. ZA360124059260X in Form GST REG-19as per the recent decision of this Honble Court in W.P. No. 22623/2026 dated 16-07-2026 pending disposal of the writ petition.

Counsel for the Petitioner: SRI. GANESH BHUJANGA RAO VADDURI

**Counsel for the Respondents No 1 To 4: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.5: 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.27316 of 2026

Dated: 20.08.2026

Between:

M/s. Holi Restaurant and Bar,
Rep. by its Proprietor, Sri Srinivas Reddy Deva,
Hydernagar Village, Kukatpally Mandal,
Medchal-Malkajgiri District.

... Petitioner

AND

The Deputy State Tax Officer,
Hydernagar-I, Gagan Vihar Building,
Nampally, Hyderabad, Telangana and 4 others.

... Respondents

ORDER:

Heard Mr. V. Ganesh Bhujanga Rao, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36AERPD6944D2ZC was cancelled *vide* impugned order in Form GST REG-19 dated 23.01.2024 for non-filing

of returns for prescribed periods. Thereafter, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST registration.

3. Learned counsel for the petitioner submits that non-filing of returns was for the reason that the petitioner has completely relied upon the Accountant for filing of the monthly returns and he was unaware of the show cause notice 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 did 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 Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration of the petitioner was on account of non-filing of returns for prescribed periods.

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 two weeks 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/- B.REKHA RANI
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Hydernagar-I, 3rd Floor, North Wing, Gagan Vihar Building, Opposite Gandhi Bhavan, Nampally, Hyderabad -500001, Telangana
2. The Assistant Commissioner (State Tax), Hydernagar-I Circle, 3rd Floor, North Wing, GaganVihar Building, Opposite Gandhi Bhavan, Nampally, Hyderabad -500001, Telangana
3. The Chairman, Central Board of Indirect Taxes and Customs (CBIC) Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi -110001.
4. The Principal Secretary, Revenue (CT) Department, State of Telangana, Saifabad, Hyderabad, Telangana.
5. The Secretary Ministry of Finance, Union of India, 4th Floor, A-Wing, ShastriBhawan, New Delhi -110001.
6. One CC to SRI. GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
7. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
8. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
9. Two CD Copies

DAN
TKS

HIGH COURT

DATED: 20/08/2026

ORDER

WP.No.27316 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

12
MT
5/9/26