

**IN THE HIGH COURT FOR THE STATE OF TELANGANA**

**AT HYDERABAD  
(Special Original Jurisdiction)**

**WEDNESDAY, THE SECOND DAY OF SEPTEMBER  
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: 28701 OF 2026**

**Between:**

M/s. Suregrow Farms (OPC) Private Limited, # Villa No.39, 11-140/39, Oorijtha Grand Viera, Gundlapochampally, Medchal - Malkajgiri. Telangana - 500014. Represented its Director Mr. G. Achyuth Reddy, S/o. G. Narasimha Reddy, Aged. 31 Years, Occ. Business.

**...PETITIONER**

**AND**

1. The Deputy State Tax Officer, Medak Circle, Nizamabad Division, Hyderabad.
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 an appropriate Writ or direction,- more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated. 28.04.2025 passed by the 1st respondent in ref No. ZA3604251680551 in Form GST REG-19 cancelling the GST registration, as illegal and unjustified besides being violative of principles of natural justice and consequently be pleased to set aside the same and direct Pt respondent to activate the registration.

**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 the impugned order bearing No. ZA3604251680551 in Form GST REG-19 dated. 28.04.2025 passed by the 1St respondent cancelling the GST registration bearing No. 36ABACS2870E1ZH issued to the petitioner during the pendency of the above writ petition.

**Counsel for the Petitioner: SRI. B SRINIVAS**

**Counsel for the Respondents No 1 & 2: SRI K. SAI AKARSH,  
AGP FOR STATE TAX**

**Counsel for the Respondent No.3: STANDING COUNSEL 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.28701 of 2026**  
**(CNR.No.HBHC010594022026)**

**Dated: 02.09.2026**

**Between:**

M/s. Suregrow Farms (OPC) Private Limited,  
Represented by its Director Mr. G. Achyuth Reddy,  
S/o. G. Narasimha Reddy

...Petitioner

and

The Deputy State Tax Officer,  
Medak Circle, Nizamabad Division,  
Hyderabad and 2 others

...Respondents

**ORDER:**

Mr. B. Srinivas, learned counsel appears for the petitioner and  
Mr. K. Sai Akarsh, learned Assistant Government Pleader for State  
Tax appears for respondent Nos.1 and 2.

2. The Goods and Services Tax (GST) registration certificate of  
the petitioner bearing No.36ABACS2870E1ZH was cancelled *vide*  
impugned order in Form GST REG-19 dated 28.04.2025 for non-  
filing of returns. 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 by the petitioner was on account of lack of business activity and that the accountant of the petitioner-firm was not properly advising and attending the office for filing returns. 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 Assistant 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.

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.

**SD/- AHMED ABDULLAH KHAN**  
**ASSISTANT REGISTRAR**

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**SECTION OFFICER**

To,

1. The Deputy State Tax Officer, Medak Circle, Nizamabad Division, Hyderabad.
2. The Principal Secretary, (Revenue), State of Telangana, , Secretariat, Hyderabad.
3. The Secretary, Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. One CC to SRI. B SRI SRINVASA RAO PACHWA, SC FOR GHMC, Advocate [OPUC]
5. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

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TKS

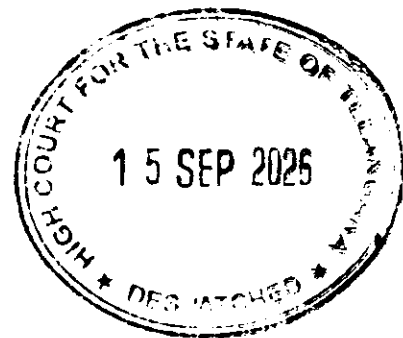
*Rd*

**HIGH COURT**

**DATED: 02/09/2026**

**ORDER**

**WP.No.28701 of 2026**



**DISPOSING OF THE WRIT  
PETITION WITHOUT COSTS**

9 Copies

T.P.  
11/09/26