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

TUESDAY, THE EIGHTH 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

<u>WRIT PETITION NO: 29170 OF 2026</u>

Between:

Mr. Ramesh,, Proprietor of M/s Mohit Enterprises, Son of Mr. Mangilal , Age. 26 years, Occupation. Business, 21-530/12, 13,KrushiColony, Hyderabad,Telangana-500055 GSTIN. 36DHMPR4332A1ZF.

.....PETITIONER

AND

1. Deputy State Tax Officer (ST), Jeedemitla-I Division, 8th Floor, South Wing, Gaganvihar Building, Nampally,Hyderabad, Telangana-500 001.
2. Union of India,, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. State of Telangana,, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax 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 or order or direction declaring the action of 1stRespondent in cancelling the GST registration certificate of the Petitioner vide GSTIN 36DHMPR4332A1ZF, as illegal, arbitrary, contrary to law laid down by this Honourable Court and in contravention of the fundamental right to carry business under Article 19(1)(g) of the Constitution of India and against the provisions of the Central Goods and Services Tax Act,2017 and Telangana Goods and Services Act, 2017 and consequently set aside the order for cancellation of registration in Form REG-19 dated 25.01.2024issued by the 1st Respondent.

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 orders of Ist Respondent dated 25.01.2024and consequently direct the 1st Respondent to revive the GST registration portal of the Petitioner GSTIN 36DHMPR4332A1ZF, pending disposal of the above writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : MS.AKRUTI GOYAL

Counsel for the Respondent Nos.1 & 3 : SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC)

Counsel for the Respondent No.2 : 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. 29170 of 2026
(CNR No.HBHC010597872026]

DATED : 08.09.2026

Between:

Mr. Ramesh

... Petitioner

AND

Deputy State Tax Officer (ST), Nampally, Hyderabad, and two others

... Respondents

ORDER:

Ms. Akruti Goyal, learned counsel appears for petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 and 3.

2. The Goods and Services Tax (GST) Registration Certificate of the petitioner bearing No.36DHMPR433SA1ZF was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 25.01.2024 for non-filing of returns for prescribed periods. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. 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 there are no Goods and Services Tax dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that the accountant of the petitioner had not filed returns and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST Registration Certificate, the GST portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, the petitioner prays that competent authority 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 respondent Department submits that he does not have instruction on the assertion that no outstanding dues remain against the petitioner. He, however, submits that the apparent reason for cancellation of GST Registration Certificate was on account of non-filing of returns.

5. Having regard to the 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 prescribed periods, if the petitioner approaches 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, if any pending, shall stand closed.

SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer (ST), Jeedemitla-I Division, 8th Floor, South Wing, Gaganvihar Building, Nampally,Hyderabad, Telangana-500 001.
2. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. The Chief Secretary and Special Chief Secretary to Government (FAC), State of Telangana, State Tax Department, Secretariat, Hyderabad.
4. One CC to Ms.AKRUTI GOYAL, Advocate [OPUC]
5. One CC to SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC) Advocate [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA (OPUC)
7. Two CD Copies

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TKS

HIGH COURT

DATED: 08/09/2026

ORDER

WP.No.29170 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

(9)
NT
17/9/26