

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

**TUESDAY, THE FIRST DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 28335 OF 2026

Between:

M/s. Akshaya Teja Shree Engineering Works,, rep. by its Proprietor, Mr. Venkateswararao Viswanadhapalli, #41/E, Narayanpet, Marikal Road, Marikal, Narayanpet District, Telangana-509 351.

...Petitioner

AND

1. Deputy State Tax Officer,, O/o Assistant Commissioner (State Taxes), Narayanpet Circle, Mahabubnagar Division, Telangana.
2. Joint Commissioner (State Taxes),, Mahabubnagar Division, Telangana.
3. State of Telangana,, rep. by its Secretary to Government (Revenue) CT-II, State Taxes / 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 or order or direction declaring the action of the 1st Respondent in cancelling the GST registration certificate of the petitioner vide GST No.36BOGPV5255R1ZX, as illegal, arbitrary and in contravention of fundamental right to carry business and also contrary to provisions of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and consequently set-aside the order for Cancellation of Registration dated 17.7.2025 and order of rejection of application for revocation of cancellation dated 25.7.2026 of the 1st and 2nd Respondents.

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 1st and 2nd Respondent dated 17.7.2025 and 25.7.2026 and consequently direct the 1st Respondent to Revive the GST Registration portal of the Petitioner GST No.36BOGPV5255R1ZX, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Sri. K.P. Amarnath Reddy

**Counsel for the Respondents: 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. 28335 of 2026

DATED : 01.09.2026

Between:

M/s. Akshaya Teja Shree Engineering Works

... Petitioner

AND

Deputy State Tax Officer, Narayanpet Circle, and two others

... Respondents

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents.

2. The petitioner filed an application on 31.10.2025 for revocation of cancellation of registration before the competent authority against the order for cancellation of registration dated 17.07.2025 (Annexure P.3) issued in FORM GST REG-19, to which a show cause notice was issued on 16.06.2025 (Annexure P.2) pursuant to which the petitioner failed to file reply leading to rejection of the application for revocation of cancellation of registration *vide* order dated 25.07.2026. By that time, the limitation for filing an appeal had also expired.

3. Learned counsel for the petitioner submits that because of non-filing of the returns by the Tax Consultant, the reply to the show cause notice could not be filed inadvertently. Therefore, one opportunity may be granted to the petitioner either to file reply to the show cause notice

for fresh consideration of the petitioner's application for revocation of cancellation of registration or to make a fresh application for revocation of cancellation of registration.

4. Learned counsel for State Tax submits that the petitioner may be allowed to submit fresh application for revocation of cancellation of registration before the competent authority within a stipulated period which may be considered by the competent authority in accordance with law.

5. Considering the submissions made by the learned counsel for the parties and in the facts and circumstances and for the grounds stated in the writ affidavit, we deem it proper to give liberty to the petitioner to file a fresh application for revocation of cancellation of registration before the competent authority within a period of two (2) weeks, manually. If such an application is filed, the competent authority would consider the same in accordance with law without being prejudiced by the rejection of the earlier application on ground of failure to file reply.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/- T.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer,, O/o Assistant Commissioner (State Taxes), Narayanpet Circle, Mahabubnagar Division, Telangana.
2. Joint Commissioner (State Taxes),, Mahabubnagar Division, Telangana.
3. The Secretary to Government (Revenue) CT-II, State Taxes / Commercial Taxes Department, Secretariat, Hyderabad.

4. One CC to SRI. K.P. AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT] Advocate [OPUC]
6. Two CD Copies

PSR

TKS

HIGH COURT

DATED: 01/09/2026

ORDER

WP.No.28335 of 2026



**DISPOSING OF
THE WRIT PETITION
WITHOUT COSTS.**

9
MT
9/9/26