

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

**WEDNESDAY, THE SIXTEENTH DAY OF SEPTEMBER  
TWO THOUSAND AND TWENTY SIX**

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH  
AND  
THE HONOURABLE SRI JUSTICE VAKITI RAMAKRISHNA REDDY**

**WRIT PETITION NO: 30386 OF 2026**

**Between:**

M/s. SMART CHOICE SOLUTIONS, Shop No. 2-2-51/A/1, Hanuman Temple, Near D Mart, Chintalmet, Hyderabad, Telangana Rep. by its Proprietor Smt. Saba Shafiullah Khan. W/o. Shafiullah Khan, Aged about 33 Years.

**...PETITIONER**

**AND**

1. The Deputy State Tax Officer, Rajendra Nagar -II, West Wing, 7th Floor, Gagan Vihar Complex Opp. Gandhi Bhavan, Nampally Hyderabad -500001, Telangana.
2. The Assistant Commissioner (State Tax), Rajendranagar-I Circle Gagan Vihar Complex Opp. 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, ShastriBhawan, 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 24.06.2025 in Ref. No. ZA3606250775439 in Form GST REG-19 with the effective cancellation date arbitrarily fixed as 25-10-2024 along with consequential Order of

Rejection of Application for Revocation of Cancellation dated 28.04.2026 in Ref. No. A360426172111U without assigning any cogent reason, simply mentioned "Others and also simply mentioned the sections such as sub section (1) of section 39 of CGST Act 2017 and required to furnish all your pending returns" as illegal, arbitrary, unjust and improper, violative of 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 orders of the 1st Respondent dated 24.06.2025 and 28.04.2026

**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 24.06.2025 and consequent order of rejection dated 28.04.2026 as per the recent decision of this Hon'ble 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 Respondent Nos. 1,2&4: SRI K. SAI AKARSH,  
ASSISTANT GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SC FOR CBIC**

**Counsel for the Respondent No.4: GP FOR REVENUE**

**Counsel for the Respondent No.5: SRI N. BHUJANGA RAO,  
DY. 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 VAKITI RAMAKRISHNA REDDY**

**WRIT PETITION No.30386 OF 2026**

(CNR No. HBHC010626692026)

**Dated: 16.09.2026**

**Between:**

**M/s. Smart Choice Solutions,  
Represented by its Proprietor Smt. Saba Shafiullah Khan**

**...Petitioner**

**And**

**The Deputy State Tax Officer,  
Rajendra Nagar-II, West Wing,  
7<sup>th</sup> Floor, Gagan Vihar Complex,  
Opp. Gandhi Bhavan, Nampally,  
Hyderabad-500001, Telangana and 4 others**

**...Respondents**

**ORDER:**

Mr. V. Ganesh Bhujanga Rao, learned counsel appears for the petitioner.

Mr. K. Sai Akarsh, learned Assistant Government Pleader for State Tax appears for respondent Nos.1, 2 and 4.

2. The petitioner filed an application on 05.04.2026 for revocation of cancellation of registration before the competent authority against the order for cancellation of registration dated 24.06.2025 (Annexure

P1) issued in FORM GST REG-19, to which a show cause notice was issued on 23.05.2025 (Annexure P3) pursuant to which the petitioner failed to file reply leading to rejection of the application for revocation of cancellation of registration *vide* order dated 28.04.2026.

By this time, the limitation for filing an appeal has also expired.

3. Learned counsel for the petitioner submits that because of the change of 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 its application for revocation of cancellation of registration or to make a fresh application for revocation of cancellation of registration.

4. Learned counsel for the 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. However, there shall be no order as to costs.

Miscellaneous petitions, pending if any, stand closed.

**SD/- M. OSMAN ALI BAIG**  
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

To,

1. The Deputy State Tax Officer, Rajendra Nagar -II, West Wing, 7th Floor, Gagan Vihar Complex Opp. Gandhi Bhavan, Nampally Hyderabad -500001, Telangana.
2. The Assistant Commissioner (State Tax), Rajendranagar-I Circle Gagan Vihar Complex Opp. 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, Saifabad, Hyderabad, Telangana.
5. The Secretary Ministry of Finance, Union of India, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
6. One CC to SRI. GANESH BHUJANGA RAO VADDURI Advocate [OPUC]
7. Two CCs to GP FOR REVENUE High Court for the State of Telangana, at Hyderabad [OUT]
8. Two CCs to ASSISTANT GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
9. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIC [OPUC]
10. One CC to SRI. N. BHUJANGA RAO, DY.SOLICITOR GENERAL OF INDIA [OPUC]
11. Two CD Copies

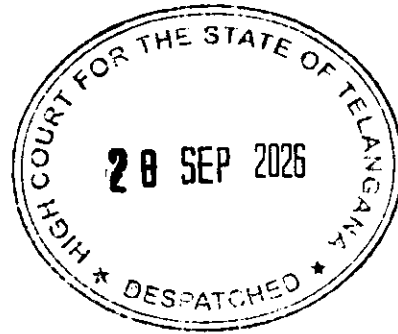
BM  
GJP

**HIGH COURT**

**DATED: 16/09/2026**

**ORDER**

**WP.No.30386 of 2026**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS**

14 Copies  
T.P.  
23/09/26