

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

**THURSDAY, THE TWENTY FOURTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY SIX**

PRESENT

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

**WRIT PETITION NO: 8364 OF 2025
(CNR.No.HBHC010164562625)**

Between:

M/s.Swasthik Enterprises, (Rep by Mahipalreddy Machanagari, Managing Partner) 2-2-160/ P.NO 21, SY N630 160,161,1,PEDDA CHERLAPALLY, Hyderabad, Medchal-Malkajgiri, Telangana, 500051.

...PETITIONER

AND

1. The Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 11000.
2. The Commissioner of Customs and Central Tax, Secunderabad GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500 004.
3. The Superintendent of Central Tax, Uppal GST Range, Uppal GST Division, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad- 500013.
4. The Senior Intelligence Officer, Directorate General of GST Intelligence (DGGI), Hyderabad Zonal Unit,H.No.1-63/2/2-12, Plot No.212 and 213, Block B, Kavuri Hills, Madhapur, 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 direction or Orders, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the impugned order vide REG-19 bearing Reference No. ZA360325017952K dated 07/03/2025 along with Order-in-Original No. 117/ 2024-25-Adjn-GST dated 07/03/2025 cancelling the registration of petitioner as illegal and violation of Article 19(1)(g) and 300A of the Petitioner

I.A. NO: 1 OF 2025

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. 3 to suspend the operation of the impugned order vide REG-19 bearing Reference No. ZA360325017952K dated 07/03/2025 along with Order-in-Original No. 117/2024-25-Adjn-GST dated 07/03/2025 and allow operation of registration of the Petitioner, pending disposal of this writ petition

I.A. NO: 2 OF 2025

Between:

1. The Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 11000.
2. The Commissioner of Customs and Central Tax, Secunderabad GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500 004.
3. The Superintendent of Central Tax, Uppal GST Range, Uppal GST Division, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad- 500013.
4. The Senior Intelligence Officer, Directorate General of GST Intelligence (DGGI), Hyderabad Zonal Unit, H.No.1-63/2/2-12, Plot No.212 and 213, Block B, Kavuri Hills, Madhapur, Hyderabad.

...PETITIONERS/ WRIT RESPONDENTS

AND

M/s.Swasthik Enterprises, (Rep by Mahipalreddy Machanagari, Managing Partner) 2-2-160/ P.NO 21, SY N630 160,161,1,PEDDA CHERLAPALLY, Hyderabad, Medchal-Malkajgiri, Telangana, 500051.

...RESPONDENT/ WRIT PETITIONER

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 vacate the order dated 23.04.2025 passed in I.A. No.1 of 2025 in W.P.No.8364 of 2025

Counsel for the Petitioner: SRI M. UMA SHANKAR

Counsel for the Respondent No. 1: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos. 2 to 4 : SRI VIJAY K. PUNNA, SC FOR CBIC

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. 8364 of 2025
(CNR.No.HBHC010164562025)

DATED : 24.09.2026

Between:

M/s. Swasthik Enterprises
Rep., by its Managing Partner, Mahipalreddy Machanagari,
Medchal-Malkajgiri, Telangana.

... Petitioner

AND

The Union of India,
Rep., by its Secretary, Department of Revenue,
Ministry of Finance, North Block, New Delhi and 3 others.

... Respondents

ORDER:

Mr. M. Umashankar, learned counsel for the petitioner.

Mr. Vijhay K. Punna, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs (CBIC) appears for
respondent Nos.2 to 4.

2. The GST registration of the petitioner was cancelled *vide*
impugned order passed in Form GST REG-19 dated 07.03.2025 for
violation of the provisions of input tax credit. The Writ Petition has
been filed for revocation of the cancellation of GST registration of the
petitioner.

3. Learned counsel for the petitioner submits that if the petitioner is allowed to approach the competent authority for revocation of cancellation of GST registration, the petitioner would prefer an application seeking revocation by explaining all the facts and payment of tax etc., before the competent authority.

4. Learned Standing Counsel for CBIC submits that if the petitioner makes an application for revocation of cancellation of registration manually, the same will be considered by the competent authority.

5. Having regard to the aforesaid facts and circumstances, without commenting on the merits of the case of the parties, we deem it proper to grant liberty to the petitioner to approach the competent authority within a period of one week from today for submission of application for revocation of cancellation of GST registration online and if it is not accepted for any technical reasons, then, to submit it in physical form. The competent authority would entertain the said application 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

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SECTION OFFICER

To,

1. The Secretary, The Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi- 11000.
2. The Commissioner of Customs and Central Tax, Secunderabad GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500 004.
3. The Superintendent of Central Tax, Uppal GST Range, Uppal GST Division, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad- 500013.
4. The Senior Intelligence Officer, Directorate General of GST Intelligence (DGGI), Hyderabad Zonal Unit, H.No.1-63/2/2-12, Plot No.212 and 213, Block B, Kavuri Hills, Madhapur, Hyderabad.
5. One CC to SRI M.UMA SHANKAR, Advocate [OPUC]
6. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India Advocate [OPUC]
7. One CC to SRI VIJAY K. PUNNA, SC FOR CBIC, Advocate [OPUC]
8. Two CD Copies

PVL

TKS

Ys

HIGH COURT

DATED: 24/09/2026

ORDER

WP.No.8364 of 2025



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

10 copies
by
6/10/26