

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

THURSDAY, THE TWENTY THIRD DAY OF JULY
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: 23653 OF 2026

Between:

M/s. Sholay Bar and Restaurant, 4-13, Bhavani Nagar, Medchal, Hyderabad
Rep. by its Partner Sri Shetty Sandeep, S/o. Late. Venatkarajaiah, Aged about
40 Years.

...PETITIONER

AND

1. The Deputy State Tax Officer Nacharam -1, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad- 500013
2. The Appellate Joint Commissioner, Secunderabad Division, 5th Floor, CCT Complex, Nampally, Hyderabad -1
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
4. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, 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 15-09-2023 in Ref. No. ZA360923032306M in Form GST REG-19 with the effective cancellation date arbitrarily fixed as 27-05-2023, without assigning any cogent reasons, simply mentioned the rule 21(d) person violates the provisions of Rule 10A (Bank details) in violation of the CGST Act AND Rules, as illegal, arbitrary, unjust and violation of principles of natural justice as also contrary to the constitutional

safeguards guaranteed under Articles 14 and 19(1)(g) of the Constitution of India and in utter violation of the CGST Act and Rules and consequently set aside the order of the Appellate Joint Commissioner of State Tax, Secunderabad Division dated 26-03-2026 in rejecting the appeal filed by the Petitioner.

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 15-09-2023 in Ref. No. ZA360923032306M in Form GST REG-19 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 TO 3: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX
Counsel for the Respondent No.4: 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.23653 OF 2026

Dated:23.07.2026

Between:

M/s. Sholay Bar & Restaurant
Rep. by its partner,
Sri Shetty Sandeep.

...Petitioner

and

The Deputy State Tax Officer,
Nacharam-1,
H.No.3-4-118/2, Elegant Edifice Building,
Ramanthapur, Hyderabad – 500 013,
and 3 others.

...Respondents

ORDER:

Heard Mr. V.Ganesh Bhujanga Rao, learned counsel appearing for the petitioner in virtual mode and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondents No.1 to 3.

2. The Goods and Services Tax (GST) registration of the petitioner bearing No.36ABTFM2510M1ZW was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-

19 dated 15.09.2023 stating the reason as “Rule 21(d) - person violates the provision of Rule 10A (Bank details)”. The appeal preferred by the petitioner against the said order was rejected on 26.03.2026 on the ground that the same was filed beyond the prescribed period of limitation. Aggrieved by the same, petitioner has filed the instant Writ Petition.

3. Learned counsel for the petitioner submits that the firm by name M/s. Lucky Restaurant and Bar was taken over by the petitioner - M/s. Sholey Bar and Restaurant, and the petitioner's licence is being renewed from time to time. He submits that after the said takeover, the accountant of the petitioner has failed to update the information with regard to the bank account in the portal, which resulted in cancellation of GST registration. The appeal filed by the petitioner was also rejected on the ground of limitation. Therefore, the petitioner prays that respondent No.1 may be directed to give an opportunity to the petitioner and revoke the order of cancellation of GST registration.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration of the

petitioner was on account of non-furnishing of bank account details in the portal.

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/-B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//



SECTION OFFICER

To

1. The Deputy State Tax Officer Nacharam -1, H.No. 3-4-118/2, Elegant Edifice Building, Ramanthapur, Hyderabad- 500013
2. The Appellate Joint Commissioner, Secunderabad Division, 5th Floor, CCT Complex, Nampally, Hyderabad -1
3. Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, State of Telangana.
4. The Secretary, Union of India, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
5. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

PSK.



HIGH COURT

DATED: 23/07/2026

**ORDER
WP.No.23653 of 2026**



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

⑩
28/07/26
K.S.