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

TUESDAY, THE SIXTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 27673 OF 2025

Between:

M/s. Manikanta Enterprises, Ground Floor, 2-17/1, Shutter 1, Istakameswari Colony, Hyderabad, Rangareddy, Telangana - 501505, Rep. by its Proprietor Sri Bandela Narsaiah.

...PETITIONER

AND

1. The Deputy State Tax Officer, Vanasthalipuram-II, Hyderabad.
2. The Assistant Commissioner (ST), Vanasthalipuram-2 Circle, Saroornagar Division, Hyderabad.
3. The Commissioner of State Tax, Government of Telangana, Commercial Tax Building, Nampally, Hyderabad.
4. The State of Telangana, Rep. by its Secretary (Revenue) CT Dept., Secretariat Building, 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 writ order or direction declaring the action of the 1st respondent cancelling the registration of the petitioner for no fault of it and refusing to revoke the same is illegal, arbitrary, high-handed without authority of law and jurisdiction and in violation of principles of natural justice and in violation of Section 29, Section 30 of the TGST/SGST Act, 2017 read with Rule 25 of TGST/SGST Rules, 2017 and consequently set aside the impugned proceedings of the 1st respondent i.e., show cause notice for cancellation of registration in Form GST REG-17 dated 17-03-2025, the order of cancellation of registration in Form GST REG-19 dated 28-03-2025 and the order of rejection of application for revocation of cancellation in Form GST REG-05 dated 11-06-2025 and award exemplary costs to the petitioner.

IA 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 1st respondent to forthwith restore the registration of the petitioner pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KARTHIK RAMANA FOR SRI V.SIDDHARTH REDDY

Counsel for the Respondents: SRI K.SAI AKARSH FOR SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

Writ Petition No.27673 of 2025

Order:

Heard Mr. Karthik Ramana, learned counsel representing Mr. V.Siddharth Reddy, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned counsel representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. The impugned show cause notice for cancellation of registration dated 17.03.2025, lacks the ingredients of proper show cause notice, as required to be issued in Form GST REG-17 under Rule 22(1) of the Telangana State Goods and Services Tax Rules, 2017 (for short 'the Rules'), as per Section 29 of the Telangana State Goods and Services Tax Act, 2017 (for short 'the Act'), as it does not contain any date or time for appearance of the petitioner to explain its defence as against the alleged grounds proposed for cancellation of its GST registration. The show cause notice annexed a panchanama report on premises of

the petitioner conducted on 15.03.2025. The show cause notice was followed by cancellation of registration on 28.03.2025 on the ground that the petitioner does not conduct any business from declared place of business. The application of the petitioner for revocation of cancellation of registration in Form GST REG-21 dated 27.05.2025, under Rule 23(1) of the Rules, was followed by show cause notice for rejection of application for revocation of cancellation of registration dated 30.05.2025, by the Deputy State Tax Officer. Thereafter, the application has been rejected by the order contained in Form GST REG-05 dated 11.06.2025 under Rule 9(4) of the Rules. The petitioner has assailed the show cause notice for cancellation of registration dated 17.03.2025, the order of cancellation of registration dated 28.03.2025 and the order of rejection of its application for revocation of cancellation of registration dated 11.06.2025.

3. Learned counsel for the petitioner submits that the order of cancellation read with show cause notice for cancellation of registration in Form GST REG-17 is vitiated as it has failed to

follow the procedure prescribed under Rule 22 (1) of the Rules, which has caused prejudice to the petitioner. Respondents seem to be in haste to cancel the registration. Moreover, the application for revocation of cancellation of registration has also been dealt with in a hasty manner as immediately after the petitioner's application dated 27.05.2025, show cause notice for rejection of such application has been issued in Form GST REG-23 on 30.05.2025. Petitioner has been thereby adversely affected for non-compliance of principles of natural justice.

4. Learned counsel for State Tax does not dispute that the show cause notice does not contain any date or time on which the petitioner was supposed to appear and defend itself.

5. We have considered the submissions of the learned counsel for the parties.

6. The proceedings initiated for cancellation of registration of the petitioner and the consequential order of cancellation of registration suffer from serious violation of principles of natural

justice. Reference is made to the impugned notice in Form GST REG-17, which is extracted hereunder:

Reference No.: ZA360325044784E **Date: 17/03/2025**

To
Registration Number (GSTIN/UIN):
36BLEPNO557M1ZS
Bandela Narsaiah
2-17/1, Shutter 1, Ground Floor,
Lakameswari Colony, Hyderabad,
Rangareddy, Telangana, 501505

Show Cause Notice for Cancellation of Registration

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned authority on undefined at undefined.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Please note that your registration stands suspended with effect from 17.03.2025.

Kindly refer the supportive document attached for case specific details.

Place: Telangana
Date: 17.03.2025

Nenagath Nageshwar Rao
Deputy State Tax Officer,
Vanasthalipuram II

7. In the absence of definite date and time, the petitioner could not be expected to defend himself properly before the order of cancellation of registration was passed. The impugned notice therefore lacks the ingredients for a proper show cause notice. Reference is made to the decision in **M/s. Nkas**

Services Private Limited v. State of Jharkhand[1], which lays down that the show cause notice should fulfill the ingredients as required under the GST Act and the Rules made thereunder. Therefore, the impugned show cause notice for cancellation of registration dated 17.03.2025, the order of cancellation of registration dated 28.03.2025 and the order of rejection of application for revocation of cancellation of registration dated 11.06.2025 are set aside.

8. However, liberty is reserved with the respondents to initiate fresh proceedings for cancellation of registration of the petitioner, if such grounds exist in accordance with law.

9. Accordingly, the instant Writ Petition is allowed.

As a sequel, miscellaneous petitions, pending if any, stand closed. There shall be no order as to costs.

[1] **2022 (02) GSTPanacea 487 HC Jharkhand**

SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Vanasthalipuram-II, Hyderabad.
2. The Assistant Commissioner (ST), Vanasthalipuram-2 Circle, Saroornagar Division, Hyderabad.
3. The Commissioner of State Tax, Government of Telangana, Commercial Tax Building, Nampally, Hyderabad.
4. The Secretary (Revenue) CT Dept., Secretariat Building, Hyderabad, State of Telangana.
5. One CC to SRI V.SIDDHARTH REDDY, Advocate [OPUC]
6. One CC to SRI K.SAI AKARSH, Special Govt Pleader for State Tax [OPUC]

HIGH COURT

DATED:16/09/2025

ORDER

WP.No.27673 of 2025

ALLOWING THE WRIT PETITION
WITHOUT COSTS

15/10/25