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

THURSDAY, THE FOURTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY**

**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**WRIT PETITION NO: 37044 OF 2025**

**Between:**

M/s. Rainbow TMC, rep. by its Proprietor, Mr. Bhargava Chary Poloju, Super Market, Siddipet Town-II, Siddipet, Telangana-502103.

**...PETITIONER**

**AND**

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Siddipet Circle, Nizamabad Division, Telangana.
2. The Deputy Commissioner (STU), Siddipet, Nizamabad Division, Telangana.
3. State of Telangana, rep. by its Secretary to Government (Revenue) (CT-II), Commercial Taxes / State 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 and 2nd Respondents in cancelling the GST registration certificate of the petitioner vide GST No. 36BOVPP9636M2ZO, as well as rejecting the application for revocation of registration, 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 24.2.2023 passed by the 1st Respondent and order of rejection of application for revocation of cancellation dated 23.4.2025 of the 2nd Respondent.

**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 suspend the orders of 1st and 2nd Respondents dated 24.7.2023 and 23.4.2025 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36BOVPP9636M2ZO, perking 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 K. SAI AKARSH, AGP REPRESENTING 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 HONOURABLE SRI JUSTICE P.SAM KOSHY**
**AND**
**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**W.P.No.37044 OF 2025**

**04.12.2025**

Between:

M/s Rainbow TMC,
Rep. by its Proprietor, Mr. Bhargava Chary Poloju,
Super Market, Siddipet Town-II,
Siddipet, Telangana – 502 103.

...Petitioner

A N D

Deputy State Tax Officer,
O/o Assistant Commissioner (State Taxes),
Siddipet Circle, Nizamabad Division,
Telangana and 2 others

...Respondents

**ORDER**: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr. K.P.Amarnath Reddy, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special

Government Pleader for State Tax, for the respondents. Perused the record.

2. The petitioner filed an application for revocation of cancellation of GST registration, which has been rejected by the impugned order dated 23.04.2025 in Form GST REG-05 issued under Rule 9/(4) of the Central Goods and Services Tax Rules, 2017 (Annexure P.6).

3. Learned counsel for the petitioner submits that the impugned order does not show any application of mind and refers to the notice of the same date on which the order of rejection has been passed. The petitioner has been trying to file an application for revocation of cancellation of GST registration, which is not being entertained online. Therefore, it has been compelled to approach this Court.

4. Learned Assistant Government Pleader appearing for the respondents submits that if the petitioner files a fresh application for revocation of cancellation of GST registration, it shall be considered in accordance with law after giving due opportunity to the petitioner to show cause.

5. In that view of the matter, the writ petition is disposed of by setting aside the order dated 23.04.2025 and giving liberty to the petitioner to file a fresh application for revocation of cancellation of GST registration within a period of two weeks. The petitioner is permitted to apply manually, if the said application is not entertained online. Respondent No.1 would consider it in accordance with law within a reasonable time after giving an opportunity to the petitioner. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

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SECTION OFFICER

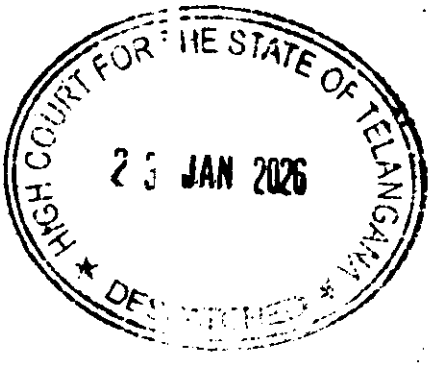
To,

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Siddipet Circle, Nizamabad Division, Telangana.
2. The Deputy Commissioner (STU), Siddipet, Nizamabad Division, Telangana.
3. The Secretary to Government (Revenue) (CT-II), Commercial Taxes / State Taxes Department, Secretariat, State of Telangana, Hyderabad.
4. One CC to Sri K. P. Amarnath Reddy, Advocate [OPUC]
5. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

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HIGH COURT

DATED:04/12/2025




ORDER

WP.No.37044 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

9 copies
by
12/12/25