[3488]

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

WEDNESDAY, THE THIRTY FIRST DAY OF DECEMBER
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: 40159 OF 2025

Between:

M/s. V Ramu, rep. by its Proprietor, Mr. Ramu Vilasagaram, 2-6-396, APHB Colony, Nakkalagutta, Hanamkonda, Warangal Urban, Telangana-506 001.

...PETITIONER(S)

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Warangal Urban - II Circle, Warangal Division, Telangana.
2. Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Taxes / Commercial 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 Respondent in cancelling the GST registration certificate of the petitioner vide GST No.36AFFPV6630K1ZZ, as illegal, arbitrary, contrary to law laid down by this Hon'ble Court and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India, and against the 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 of the 1St Respondent and the appeal order dated 19/12/2025 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 & 2nd Respondents dated 24.2.2023 & 19.12.2025 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36AFFPV6630K1ZZ, pending 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 SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

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.40159 of 2025

DATED: 31.12.2025

Between:

M/s. V.Ramu

... Petitioner

AND

Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Warangal Urban – II Circle, Warangal Division,
Telangana & 2 others

... Respondents

ORDER:

Heard Mr. K.P.Amarnath Reddy, learned counsel appearing for petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The GST registration certificate of the petitioner bearing No.36AFFPV6630K1ZZ was cancelled *vide* impugned order passed in FORM GST REG-19 dated 24.02.2023 for non-filing of returns for a

consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on the ground of delay. Thereafter, the petitioner has filed the instant writ petition for revocation of cancellation of GST registration certificate.

3. Learned counsel for the petitioner submits that there are no GST dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that its Accountant has stopped filing returns pursuant to the COVIC-19 Pandemic, due to personal inconveniences and chosen not to bring the same to the notice of the petitioner regarding non-filing of the returns and it was also unaware of the show cause notice and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration certificate but the GST Portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, he prays that respondent No.1 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Special Government Pleader for State Tax submits that he does not have instruction on the assertion that no outstanding dues remain against the petitioner. He, however, submits that the apparent reason for

cancellation of GST registration certificate was on account of non-filing of returns for the consecutive period of six months.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration certificate of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, if the petitioner approaches the competent authority within a period of one week from today for submission of application for revocation of cancellation of GST registration certificate, in physical form, the competent authority would entertain it and take a decision thereupon, in accordance with law, within a period of three weeks thereafter.

6. The instant Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Warangal Urban - II Circle, Warangal Division, Telangana.
2. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
3. The Secretary to Government (Revenue) CT-II, State Taxes / Commercial Taxes Department, Secretariat, Hyderabad.
4. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad . [OUT]
6. Two CD Copies

PMK
BS Sk

HIGH COURT

DATED:31/12/2025

ORDER

WP.No.40159 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

9 SK 23-01-26.