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

THURSDAY, THE FIFTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY**
**AND**
**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**WRIT PETITION NO: 30470 OF 2026**

**Between:**

M/s Shah Batteries Private Limited, 6-2-178, Road No. 01, Sobhana Colony, Balanagar, Hyderabad - 500 042, Telangana Represented by its Director Mr. T.A. Aamir Hasan, S/o. Mr. T.A. Abdul Ahad Babu.

**...PETITIONER**

**AND**

1. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. The Assistant Commissioner (AE), 0/o the Commissioner of Commercial Taxes, Central Excise, Medchal Commissionerate, Medchal GST Bhavan, 11-4-649/B, Lak di-ka-pool, Hyderabad - 500 004, Telangana.
3. The Assistant Commissioner, Malkajgiri Division, Medchal GST Commissionerate. Plot No. 16 and 21, Aditya Towers, Sri Sai Enclave, Bowenpally, Hyderabad - 500 011, Telangana.
4. The Superintendent,Cantonment Range, Malkajgiri Division. Medchal GST Commissionerate. Plot No.16 and 21. Aditya Towers, Sri Sai Enclave, Bowenpally. Hyderabad - 500 011, Telangana.
5. The Superintendent, Balanagar Range, alkajgiri Division, Medchal GST Commissionerate, Plot No.16 and 21, Aditya Towers, Sri Sai Enclave Bowenpally, Hyderabad - 500 011, Telangana.

**...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 any order or direction, more particularly one in the nature of Writ of Mandamus, or any other appropriate Writ or order or direction, declaring the order of

cancellation of GST registration passed by the 5th Respondent, dated 31.08.2026, under the provisions of the Goods and Services Tax Act, 2017, as illegal, arbitrary, contrary to law and provisions of the GST Act, without jurisdiction and in violation of principles of natural justice, and consequently direct the authorities to revoke the same in the interests of justice

**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 suspend the order of cancellation of the GST registration, dated 31.08.2016 passed by the 5th Respondent, pending disposal of the above Writ Petition

**Counsel for the Petitioner: SRI A. V. A. SIVA KARTIKEYA**

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

**Counsel for the Respondent Nos. 2 to 5 : SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC**

**The Court made the following: ORDER**

**IN THE HIGH COURT FOR THE STATE OF TELANGANA**
**AT HYDERABAD**

**THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY**
**AND**
**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**WRIT PETITION No.30470 OF 2026**
(CNR No.HBHC010626052026)

**Dated: 05.11.2026**

Between:

M/s. Shah Batteries Private Limited

...Petitioner

AND

The Union of India,
Represented by its Secretary,
Ministry of Finance, Department of Revenue,
North Block, New Delhi & 4 others

...Respondents

**ORDER:** *(per the Hon'ble the Acting Chief Justice P.Sam Koshy)*

Heard Mr. A.V.A.Siva Kartikeya, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.2 to 5.

2. The instant is the case where the writ petition has been filed assailing the impugned order dated 31.08.2026 whereby the respondents have issued the order of cancellation of registration under GST Law sofar as the petitioner is concerned.

3. At the outset, the learned counsel for the petitioner, assailing the impugned order of cancellation of registration, submits that the show cause notice was issued in this case on 18.06.2026, to which a detailed reply was submitted by the petitioner on 23.06.2026 running into about 50 pages. Yet even the impugned order is passed.

4. It is reflected that no reply to the show cause notice was submitted, whereas the mail that has been furnished by the respondents clearly indicates that the respondents have accepted the fact that reply has in fact been submitted to the Department. In view of the same, the impugned order *per se* seems to have been passed, firstly not appreciating the reply that has been submitted by the petitioner and secondly the averments having been made in the impugned order seems to be without proper application of mind and also without properly verifying the records. Without dwelling into the merits of the case, the impugned order apparently seems to be an erroneous one on this very ground itself.

5. Learned Senior Standing Counsel for the Department also, upon instructions, submits that the order and the reasons reflected therein does not seem to be upon verification of facts. The impugned order, therefore, is not sustainable on this very ground and the same deserves to be set aside.

6. In view of the submissions made by learned counsel for the parties and considering the facts and circumstances of the case, the impugned order is set aside and the Writ Petition stands allowed. The quashment of the impugned order is only on the ground of the respondents having wrongly mentioned of the petitioner having not submitted the reply, whereas the reply in fact was duly submitted and available with the respondents. Setting aside of the impugned order would not preclude the respondents from proceeding further in accordance with law in sofar as proceeding further with the show cause notice that was issued at the first instance on 18.06.2026. The authorities would also be at liberty, if they so want, to issue a fresh show cause notice and take appropriate steps.

7. With the aforesaid direction, the Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/- C.DEEPIKA**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. The Assistant Commissioner (AE), O/o the Commissioner of Commercial Taxes, Central Excise, Medchal Commissionerate, Medchal GST Bhavan, 11-4-649/B, Lak di-ka-pool, Hyderabad - 500 004, Telangana.
3. The Assistant Commissioner, Malkajgiri Division, Medchal GST Commissionerate. Plot No. 16 and 21, Aditya Towers, Sri Sai Enclave, Bowenpally, Hyderabad - 500 011, Telangana.

4. The Superintendent, Cantonment Range, Malkajgiri Division. Medchal GST Commissionerate. Plot No.16 and 21. Aditya Towers, Sri Sai Enclave, Bowenpally. Hyderabad - 500 011, Telangana.
5. The Superintendent, Balanagar Range, alkajgiri Division, Medchal GST Commissionerate, Plot No.16 and 21, Aditya Towers, Sri Sai Enclave Bowenpally, Hyderabad - 500 011, Telangana.
6. One CC to SRI A. V. A. SIVA KARTIKEYA, Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO, Deputy Solicitor General of India, Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC, Advocate [OPUC]
9. Two CD Copies

PVL

PB

HIGH COURT

DATED: 05/11/2026

ORDER

WP.No.30470 of 2026




DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(11)
DTT
12/11/26