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

TUESDAY, THE SIXTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE JUSTICE MOUSHUMI BHATTACHARYA
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 33660 OF 2026

Between:

M/s. Sreekar Sales and Services, rep. by its Proprietrix, Mr. Manga Devi Gudimella, 1-7-148, Ground Floor, South Kamala Nagar, ECIL Post, Hyderabad, Medchal Malkajgiri, Telangana-500 062.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Keesara-I Circle, Malkaigiri Division, Telangana.
2. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Cherlapally Circle, Uppal Division, Telangana.
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.36AOGPM2524R1ZH, suo moto as illegal, arbitrary and in contravention of fundamental right to carry business under Article 19(1)(g) of the Constitution of India and also contrary to Section 37(5) 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 26.11.2024 of the 1st Respondent.

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 1st Respondent dated 26.11.2024 and consequently direct the 2nd Respondent to Revive the GST Registration portal of the petitioner's GST No. 36AOGPM2524R1ZH, 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,
SPL. GP FOR STATE TAX

The Court made the following: ORDER

HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD

THE HON'BLE JUSTICE MOUSHUMI BHATTACHARYA
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION No.33660 of 2026

(CNR No. HBHC010689982026)

DATE: 06.10.2026

Between:

M/s. Sreekar Sales and Services.

... Petitioner

And

The Deputy State Tax Officer,
O/o. Assistant Commissioner (State Taxes),
Keesara – I Circle, Malkajgiri Division,
Telangana and 2 others.

...Respondents

Mr. K.P.Amarnath Reddy, learned counsel appearing for the petitioner.

Mr. Swaroop Oorilla, the learned Special Government Pleader representing Mr. N.Bhujanga Rao, the learned Deputy Solicitor General of India appearing for the respondents.

ORDER: (Per Hon'ble Justice Moushumi Bhattacharya)

1. The present Writ Petition has been filed seeking to set aside an order dated 26.11.2024 passed by the respondent No.1

canceling the GST registration certificate of the petitioner bearing GST No.36AOGPM2524R1ZH.

2. We have heard learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

3. The learned Special Government Pleader appearing for the respondents has placed an order dated 10.03.2026 passed by a Co-ordinate Bench in W.P. No.7176 of 2026, whereby the Co-ordinate Bench has granted liberty to the petitioner therein to approach the respondent No.1 within one week for submission of an Application for revocation of cancellation of GST registration in physical form. The respondent No.1 was directed to entertain such Application and take decision on the same, in accordance with law, within a period of three weeks thereafter.

4. The Court is informed that the issue involved in both the matters is identical as to whether the petitioner's GST registration can be cancelled for failure to file returns for a consecutive period of six months.

5. Hence, considering the simultaneous circumstances in both the matters, W.P. No.33660 of 2026, along with all connected applications, is disposed of by granting liberty to the petitioner to file an Application before the respondent No.2 for revocation of cancellation of GST registration in physical form within one week from tomorrow i.e., 07.10.2026. The respondent No.2 shall consider such Application and take a decision thereupon, in accordance with law, within a period of three weeks from the date of filing of such Application by the petitioner. There shall be no order as to costs.

SD/- L. USHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

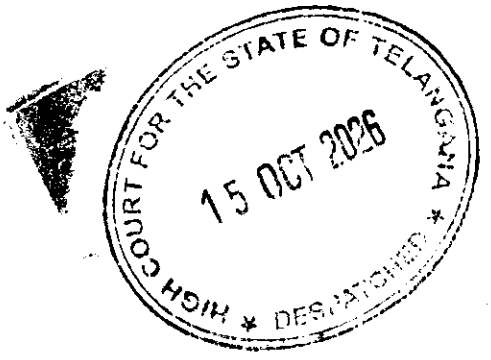
1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Keesara-I Circle, Malkaigiri Division, Telangana.
2. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Cherlapally Circle, Uppal Division, Telangana.
3. The Secretary to Government (Revenue) CT-II, State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

PSK.

HIGH COURT

DATED: 06/10/2026

ORDER
WP.No.33660 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS.

10 MT
15/10/26