IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF OCTOBER
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: 35885 OF 2026

Between:

Mrs. Aqsa Begum, Proprietor of M/s. Ihaas Eco Solutions, Office at. Plot No 125, 8-1-403/A/125, Laxman Nagar, Shaikpet, Hyderabad, Rangareddy, Telangana, 500019.

AND **...PETITIONER**

1. Union of India, Ministry of Finance, Rep. by its Secretary North Block, New Delhi - 110001
2. Joint Commissioner, State Tax, Serilingampally Circle, Serilingampally Division, 4th Floor, Gagan Vihar Complex, Nampally, 500001
3. Assistant Commissioner, State Tax, Serilingampally Circle, Serilingampally Division, 4th Floor, Gagan Vihar Complex, Nampally, 500001
4. Deputy State Tax Officer, Serilingampally Circle, Serilingampally Division, 4th Floor, Gagan Vihar Complex, Nampally, 500001
5. The State of Telangana, Rep by its Principal Secretary Revenue CT Department Telangana Secretariat Buildings 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, order or a direction particularly one in the nature of a writ of mandamus declaring the actions of the Respondents in in issuing the Show Cause Notice for Cancellation of Registration dated 15.09.2026 in Form GST REG-17

bearing No. ZA360926045452C, the subsequent Order of Cancellation of Registration dated 09.10.2026 in Form GST REG-19 bearing No. ZA361026029195P as being illegal, arbitrary, unconstitutional and in complete violation of the mandatory provisions of the Telangana Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Rules, 2017 and 'consequently, i) Set aside the Show Cause Notice for Cancellation of Registration dated 15.09.2026 in Form GST REG-17 bearing No. ZA360926045452C, ii) Set aside the Order of Cancellation of Registration dated 09.10.2026 in Form GST REG-19 bearing No. ZA361026029195P, iii) Direct the Respondents to restore the GST registration of the Petitioner herein bearing registration number 36IRFPB2278M1ZE from the original date of registration i.e., 18.05.2026.

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 operation of the Order of Cancellation of Registration dated 09.10.2026 in Form GST REG-19 bearing No. ZA361026029195P thereby enabling the Petitioner to carry on its business.

Counsel for the Petitioner: SRI ASWATTH JANARDHAN REPRESENTING SRI EKANT HIRANANDANI

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

Counsel for the Respondents No.2 To 5: SRI SWAROOP OORILLA, 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 ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.35885 OF 2026
(CNR No.HBHC010736152026)

Dated: 27.10.2026

Between:

Mrs. Aqsa Begum

...Petitioner

AND

Union of India,
Ministry of Finance, Rep. by its Secretary,
North Block, New Delhi – 110001 and 4 others

...Respondents

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

Heard Sri Aswatth Janardhan, leaned counsel representing Sri Ekant Hiranandani, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos.2 to 5. Perused the record.

2. The challenge in the present Writ Petition is to the impugned order dated 09.10.2026, which is an order of cancellation of registration of the petitioner under the GST law.

3. Perusal of the show-cause notice, which was served upon the petitioner and to which the petitioner has given a reply, goes to show that the primary charge against the petitioner was that she did not conduct any business from the declared place of business/place of business was not known in accordance with Rule 21(a) of the Telangana Goods and Services Tax Rules, 2017. The order of cancellation would go to show that there was a panchanama drawn and in the panchanama report also, it was reported that the business is not being operated from the declared place of business by the petitioner.

4. Section 30 of the Telangana Goods and Services Tax Act, 2017 (for short, 'the Act') provides for a remedy to the petitioner by moving an appropriate petition before the authority concerned seeking for revocation of cancellation of registration.

5. Since the order impugned is dated 09.10.2026, the petitioner has sufficient time to move an appropriate petition seeking for revocation of cancellation of registration. The facts and grounds that have been raised in the present Writ Petition are all which need to be scrutinized by the authority concerned before passing an appropriate order and which now

can be done in the event the petitioner resorts to the remedy under Section 30 of the Act.

6. In view of the same, liberty is granted to the petitioner to move an appropriate petition under Section 30 of the Act seeking for revocation of cancellation of registration supported with all cogent and relevant documents to establish the fact that her business is being operated from the declared place. The authorities concerned shall take an appropriate decision on the said petition as expeditiously as possible, preferably within a period of four (4) weeks from the date the revocation petition is filed. The petitioner also would be at liberty to seek for personal hearing, if she so intends, before the authority concerned.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, of India, Ministry of Finance, North Block, New Delhi - 110001
2. Joint Commissioner, State Tax, Serilingampally Circle, Serilingampally Division, 4th Floor, Gagan Vihar Complex, Nampally, 500001
3. Assistant Commissioner, State Tax, Serilingampally Circle, Serilingampally Division, 4th Floor, Gagan Vihar Complex, Nampally, 500001
4. Deputy State Tax Officer, Serilingampally Circle, Serilingampally Division, 4th Floor, Gagan Vihar Complex, Nampally, 500001

5. The Principal Secretary Revenue CT Department, State of Telangana, Telangana Secretariat Buildings Hyderabad
6. One CC to SRI. EKANT HIRANANDANI, Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO, Deputy Solicitor General of India Advocate [OPUC]
8. Two CCs to SRI SWAROOP OORILLA, GP FOR STATE TAX , High Court for the State of Telangana, at Hyderabad [OUT]
9. Two CD Copies

DAN

MS

HIGH COURT

DATED: 27/10/2026

ORDER

WP.No.35885 of 2026



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(12) MT
31/10/26