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

MONDAY, THE SECOND 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: 36835 OF 2026

Between:

M/s. KIEA Corporate Business Solutions, Rep. by its Partner Dorai Vijay Raj, S/o. Dorai Manikam, aged about 53 years, Occ Busines, R/o Flat No.501, Pinnacle Residency, Bollarum, Secunderabad -500 010.

AND **...PETITIONER**

1. The Deputy State Tax Officer, Bowenpally I Circle, Hyderabad, Telangana.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad
3. Union of India, Rep. by the Secretary, Ministry of Finance, No.136A, North Block, New Delhi.

...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 topleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, declaring the action of the 1st Respondent in cancelling the GST Registration of the Petitioner bearing GSTIN 36ABBFK9942M1ZQ vide order dated 15.10.2025 basing on the false statement of the owner of the business premises of the petitioner, and not restoring the GST Registration of the Petitioner, as arbitrary, illegal, unjust, violative of principles of natural justice, contrary to law, failure to exercise power,violative of Articles 14, 19, 21 of the Constitution of India and consequently set aside the order of the 1st Respondent dated 15.10.2025 and further direct the Respondents to restore the GST Registration of the Petitioner bearing GSTIN 36ABBFK9942M1ZQ.

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 Cancellation Order dated 15.10.2025 of the 1st Respondent, pending disposal of the above Writ Petition.

Counsel for the Petitioner: MR. SRIKANTH KAVETI

Counsel for the Respondent Nos. 1 and 2: MR. K. SAI AKARSH, AGP REP. FOR MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent No.3: SRI. N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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 HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.36835 OF 2026
(CNR.No.HBHC010758562026)

DATE:02.11.2026

Between:
M/s.KIEA Corporate Business Solutions.

.... Petitioner

And
The Deputy State Tax Officer and others.

.... Respondents

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

Heard Mr.Srikanth Kaveti, learned counsel appearing for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader appearing for Mr.Swaroop Oorilla, learned Special Government Pleader appearing for the respondents-State Tax. Perused the record.

2. This writ petition is filed seeking the following relief:

> "...to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Madamus, declaring the action of the 1st Respondent in cancelling the GST Registration of the Petitioner bearing GSTIN:36ABBFK9942M1ZQ vide order dated 15.10.2025 basing on the false statement of the owner of the business premises of the petitioner, and not restoring the GST Registration of the Petitioner, as arbitrary, illegal, unjust, violative of Articles 14, 19, 21 of the Constitution of India and consequently set aside the order of the 1st Respondent dated 15.10.2025 and further direct the Respondents to restore the GST Registration of the Petitioner bearing GSTIN:36ABBFK9942M1ZQ and pass such other order or orders as are deemed fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner submits in similar circumstances, a Co-ordinate Bench of this Court has disposed of WP.No.4508 of 2026, dated 16.02.2026. The operative portion of the order reads as under:

> " Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration of the petitioner was

cancelled on account of non-filing of returns for the consecutive period of six months, in case the petitioner approaches respondent No.1 within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, respondent No.1would entertain it and take a decision thereupon, in accordance with law, within a period of three weeks thereafter.

The Writ Petition is, accordingly, disposed of"

4. The aforesaid submission is not disputed by the learned Assistant Government Pleader for the State Tax.

5. In view of the same, and for the reasons alike in the aforesaid order dated 16.02.2026. the present Writ Petition also stands disposed of, granting liberty to the petitioner to approach respondent No.1 within a period of one week from today and submit an application in physical form seeking revocation of cancellation of GST registration. The petitioner undertakes to pay the entire tax due for the intervening period, along with interest, late fees and penalty, if any. Upon compliance with the same. respondent No.1 shall entertain the application and pass appropriate orders thereon, in accordance with law, within a period of three weeks thereafter. There shall be no order as to costs.

Miscellaneous petitions, if any, pending in this Writ Petition shall stand closed.

SD/- MOHD ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Bowenpally I Circle, Hyderabad, Telangana.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad
3. The Secretary, Union of India, Ministry of Finance, No.136A, North Block, New Delhi.
4. One CC to MR. SRIKANTH KAVETI, Advocate [OPUC]
5. Two CCs to MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court of Telangana at Hyderabad [OUT]
6. Two CD Copies

CC TODAY

HIGH COURT

DATED: 02/11/2026

ORDER

WP.No.36835 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9)
4/11/26