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

WEDNESDAY, THE SIXTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 11201 OF 2025

Between:

Ferritz Global Company, Rep. by its Proprietorship Ritul Agarwal, R/o.62/a/1, Phase-I, Road No.15, IDA Jeedimetla, Hyderabad - 500 055, T.S.

...PETITIONER

AND

1. The Deputy State Tax Officer, Jeedimetla-II, 7th Floor, East Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500 001.
2. The State of Telangana, Rep. by its Principal Secretary to Government, Revenue Department Commercial Tax, Secretariat Complex, Hyderabad, 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 a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the impugned order of Cancellation of GST Registration passed by the 1st respondent in FORM GST REG-19, Reference No. ZA360325147546E, dated 27-03-2025 without assigning any reasons and without giving an opportunity to be heard and without considering the reply to show cause notice seeking revocation of show cause notice, dated 7-2-2025 as illegal, arbitrary, violative of principle of natural justice besides violative of the principle/guidelines issued by the Hon'ble Court in W.P No. 8232 of 2024 and consequently set aside/revoke the same in the interest of justice and equity, otherwise the petitioner will be put to irreparable loss and hardship.

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 impugned order of cancellation of registration passed in FORM GST REG-19, Reference No.ZA360325147546E, dated. 27.03.2025 passed by the 1st respondent pending disposal of the above W.P.

Counsel for the Petitioner: SRI SHAIK ABDUL KALAM RIYAZ
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.11201 of 2025

ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri Shaik Abdul Kalam Riyaz, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax for the respondents.

2. Learned counsel for the petitioner submits that after receiving the show cause notice dated 07.02.2025, which was not provided with supportive documents, the petitioner filed a draft reply dated 10.02.2025. Thereafter, the petitioner's registration was cancelled by impugned order dated 27.03.2025. In the opening paragraph of the impugned order, it was mentioned that the petitioner has not filed any reply, whereas in the capital letters it was mentioned that the tax payer's reply was submitted but it was not submitted with proper required documents etc. Thus, there are contradictory findings. Learned counsel for the petitioner submits that the impugned cancellation order may be

set aside and the petitioner's reply may be directed to be considered and the petitioner may be given a personal hearing.

3. Learned Special Government Pleader for State Tax appearing for the respondents has no objection to this innocuous prayer.

4. We find substance in the argument of the learned counsel for the petitioner. If the opening paragraph of the impugned order and the paragraph in capital letters therein are examined in juxtaposition, since mutually inconsistent findings are given regarding submission of reply by the petitioner, we deem it proper to set aside the impugned order of cancellation of registration and fix a date for appearance of the petitioner before respondent No.1.

5. Accordingly, the impugned order of cancellation of registration dated 27.03.2025 is set aside. The petitioner shall appear before respondent No.1 on 22.04.2025 at 11.30 am. Respondent No.1 shall provide personal hearing to the petitioner as per his convenience and pass a fresh order in accordance with law.

6. The writ petition is accordingly **disposed of** without expressing any opinion on the merits of the case. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Jeedimetla-II, 7th Floor, East Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500 001.
2. The State of Telangana, Rep. by its Principal Secretary to Government, Revenue Department Commercial Tax, Secretariat Complex, Hyderabad, Telangana.
3. One CC to SRI SHAIK ABDUL KALAM RIYAZ, Advocate [OPUC]
4. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
5. Two CD Copies

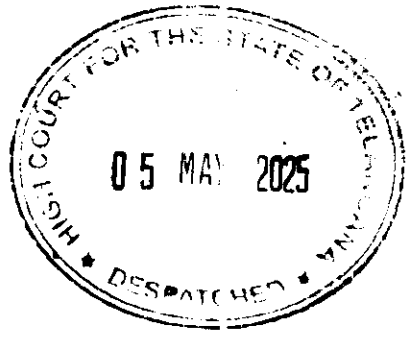
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LS

HIGH COURT

DATED:16/04/2025

ORDER

WP.No.11201 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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28/4/25