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

MONDAY, THE TWENTY FIRST 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: 11193 OF 2025

Between:

M/s. VRSP Exim India Pvt. Ltd., Flat No. 102, Plot No. 13, Vishnu Acharya Nivas, Journalist Colony Road, Hyderabad, Telangana 500034 rep. by its director Sri Kolagani Sai Pranav, S/o. Sri K Radha Krishnaiah, aged about 40 years, R/o. D.No. 10/15/48/5/A, Guru Krupa, Santhi Nagar, Kavali, Nellore Dist. Andhra Pradesh -524201.

...PETITIONER

AND

1. Joint Commissioner, Hyderabad Commissionerate, GST Bhavan, 7th floor, Basheer Bagh, Hyderabad
2. Superintendent, Ameerpet Central GST division Punjagutta Range, Srinagar Colony, Hyderabad.
3. Union of India, rep. by the Secretary. Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110001.

...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 direction more particularly one in the nature of a writ of Mandamus declaring the impugned order dated 04-03-2025 bearing Reference No.ZA360325008530Z passed by Respondent No. 1 and the order for cancellation of registration dated 01-10-2024 bearing Reference No. ZA3610240001758 passed by the Respondent cancelling the GST registration of the Petitioner retrospectively from 31-01-2023 as being arbitrary, mechanical, perverse, without any reasons, cryptic, without application of mind, bad in law, violative of Article 19(1)(g) of the Constitution of India and consequently set

aside the same by restoring the registration of the Petitioner with immediate effect.

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 dated 04-03-2025 bearing Reference No.ZA360325008530Z passed by Respondent No.1 and the order for cancellation of registration dated 01-10-2024 bearing Reference No. ZA3610240001758 passed by the 2nd Respondent cancelling the GST registration of the Petitioner retrospectively from 31-01-2023.

Counsel for the Petitioner: Ms. K.PRABHABATI

Counsel for the Respondent No.1 & 2: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

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.11193 of 2025

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

Ms.K.Prabhabati, learned counsel for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 and 2.

2. With the consent finally heard.

3. Learned counsel for the petitioner submits that the order, dated 04.03.2025 (Annexure P.1), whereby the application of the petitioner for condonation of delay was rejected, is called in question in this petition. By taking this Court to the application for condonation of delay (Annexure P.6), it is submitted that order for cancellation of registration was uploaded in the portal on 01.10.2024. The Tax payer came to know about it only when he started filing returns. Thereafter, he filed an application for condonation of delay within the condonable period of limitation as per Rule 23 of the Central Goods and Services Tax Rules, 2017. The petitioner is interested to continue with his business. The order for cancellation of registration has serious impact on the livelihood of the petitioner and thereby attracts Article 21 of the Constitution. Since the application was preferred within

condonable period, respondent No.1 should have dealt with it leniently. The application was rejected by a sketchy order without assigning any reason as to why the application of the petitioner did not suit the proper officer.

4. Learned Senior Standing Counsel for CBIC formally opposed the prayer.

5. Since it is not in dispute that the petitioner preferred the application for condonation of delay within condonable period, in the peculiar facts and circumstances of the case, we deem it proper to set aside the order dated 04.03.2025 and direct the respondent No.1-authority to treat the delay as condoned and hear the appeal on merits and decide it in accordance with law.

6. Accordingly, this Writ Petition is **disposed of**, without expressing any opinion on the merits. There shall be no order as to costs.

Interlocutory applications, if any pending, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

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SECTION OFFICER

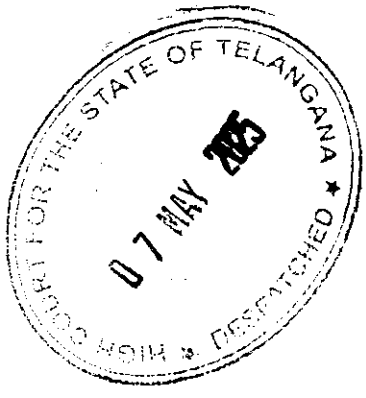
To,

1. The Joint Commissioner, Hyderabad Commissionerate, GST Bhavan, 7th floor, Basheer Bagh, Hyderabad
2. The Superintendent, Ameerpet Central GST division Punjagutta Range, Srinagar Colony, Hyderabad.
3. The Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110001.
4. One CC to Ms. K.PRABHABATI, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
7. Two CD Copies

BSR
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HIGH COURT

DATED:21/04/2025



ORDER

WP.No.11193 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

(9)

kvr

29/4/25