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

WEDNESDAY, THE NINTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 18626 OF 2025

Between:

M/s. Menakshi Con, Represented by its Managing Partner Sri Anil Kumar Bandi, 2nd Floor, 8-2-269/S/8, Plot No.8, Dwarakamai, Sagar Society, Road No.2, Banjara Hills, Hyderabad, Telangana 500034

...PETITIONER

AND

1. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B.Stadiurn Road, Basheerbagh, Hyderabad
2. The Superintendent of Central Tax, Somajiguda Range, Ameerpet Division, 3rd Floor, 8-3-1040, Plot No.140, Srinagar Colony, Hyderabad 500073.

...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 action of the 2nd respondent in passing the impugned order in Form GST REG-05, dated 11/04/2025 refusing to revoke the registration cancelled in Form GST REG-19 dated 07/01/2025 vide GSTN 36ABIFM3896R1Z6 without any crystallised demand under the provisions of the CGST Act, 2017 as the said action is in violation of the principles of natural justice apart from being violatives of Articles 14, 19 (1) (g) and 265 of the Constitution of India as being void, arbitrary, illegal without jurisdiction and to consequently set aside the same.

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 operation of the proceedings passed by the 2nd respondent in Form GST REG-05, dated 11-04-2025 refusing to revoke the registration cancelled in Form GST REG-19 dated 07.01.2025 vide GSTN : 36ABIFM3896R1Z6 and direct the 2nd respondent to restore the petitioner's registration in GSTN : 36ABIFM3896R1Z6 immediately enabling, the petitioner to carry on the business operations.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

Counsel for the Respondents: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

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.18626 of 2025

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

Sri B.Krishna Reddy, learned counsel for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that since there are technical flaws and violation of principles of natural justice by not passing the speaking order, the order dated 07.01.2025 (Annexure P.4) and the order dated 11.04.2025 (Annexure P.1) may be set aside by reserving the liberty to the respondents to proceed against the petitioner in accordance with law.

4. In view of the consensus arrived at, the writ petition is **disposed of** by setting aside the impugned orders dated 07.01.2025 and 11.04.2025 and without expressing any opinion on the merits of the case: Learned counsel for the petitioner

undertakes that the petitioner will appear before respondent No.2 on 18.07.2025 at 11.30 am. The said authority shall grant adequate opportunity to the petitioner and pass a fresh order in accordance with law. Needless to mention that as a consequence of setting aside the impugned orders, registration, for the time being, stood restored. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

Sd/- A. SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

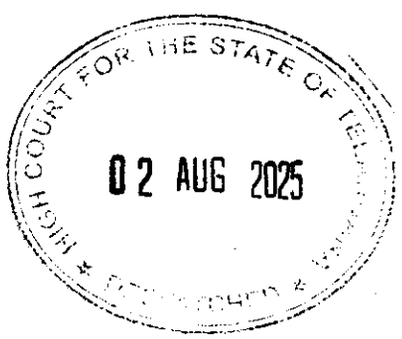
To,

1. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad
2. The Superintendent of Central Tax, Somajiguda Range, Ameerpet Division, 3rd Floor, 8-3-1040, Plot No.140, Srinagar Colony, Hyderabad 500073.
3. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
5. Two CD Copies

BSR
PVL

HIGH COURT

DATED:09/07/2025



ORDER

WP.No.18626 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

23/7/25