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

TUESDAY ,THE TWENTY FOURTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 17338 OF 2025

Between:

M/s.Sri Gayatri Power Technologies, Plot No. 1774, 1st Floor, Gokul Plots, Venkataramana Colony, V-Homes, Near KPHB, 9th Phase Road, Kukatpally, Hyderabad, Telangana, Rep. by its Partner, Mr. G. Venkata Krishnam Raju.

...PETITIONER

AND

1. The Deputy State Tax Officer, Hyder Nagar-1 Circle, Hyderabad.
2. The Assistant Commissioner (ST), Hyder Nagar-1 Circle, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, 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 of Mandamus or any other appropriate Writ or Order or direction by declaring the action of the 1st Respondent in issuing the impugned show cause notice in FORM GST REG-17 dated 14.02.2025 for cancellation of the petitioner's firm GST registration basing on the vague allegations, as arbitrary, void, contrary to the provisions of the Central Goods and Service Tax Act 2017, and violative of Article 14, 19(1)(g) and 21 of the Constitution of India, and consequently set aside the impugned show cause nonce in FORM GST REG-17 dated 14.02.2025 by revoking the suspension of petitioner's firm GST registration

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 direct the 1st respondent to forthwith revoke the suspension of the petitioner's firm GST registration, pending disposal of the above Writ Petition

Counsel for the Petitioner: SRI. KOHIR BHASKAR REDDY

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.17338 of 2025

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

Sri K. Bhaskar Reddy, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. The petitioner has called in question the impugned show cause notice dated 14.02.2025 for cancellation of registration.

3. The sheer anchor of argument of learned counsel for the petitioner is that the only relevant rule which is alleged to have been violated by the petitioner has been mentioned but no reasons and factual details have been assigned in the impugned show cause notice.

4. The last line of the impugned show cause notice reads thus:-

> "Kindly refer the supportive document attached for case specific details."

5. On a specific query from the Bench regarding providing supportive documents, along with the attachment, learned counsel for the petitioner orally submits that no such attachment has been provided to the petitioner. However, on a specific query from the Bench, learned counsel for the petitioner could not point out any pleadings from the writ petition to show that the supportive documents shown to be attached with the impugned show cause notice have not been actually provided to the petitioner. The pleadings mentioned in paragraph No.5 of the writ petition on which reliance is placed does not throw light on this aspect that the said supportive documents have not been supplied to the petitioner. In absence of any pleadings, we find no reason to disbelieve the impugned show cause notice which contains stipulation that the supportive documents are attached. Against the impugned show cause notice, the petitioner has a remedy to file reply and if the matter is decided against it, the petitioner can avail the remedy under Section 30 of the Central Goods and Services Tax Act, 2017. Thus, we are not inclined to interfere with the impugned show cause notice in the facts and circumstances of the case. Liberty is reserved to the petitioner to defend the impugned show cause notice in accordance with law.

6. With aforesaid and without expressing any opinion on merits of the case, this writ petition is **disposed of**. No costs.

Interlocutory applications, if any pending, shall also stand closed.

Sd/- V. KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Hyder Nagar-1 Circle, Hyderabad.
2. The Assistant Commissioner (ST), Hyder Nagar-1 Circle, Hyderabad.
3. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, T.S., Hyderabad.
4. One CC to SRI. KOHIR BHASKAR REDDY, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

B M
PVL

HIGH COURT

DATED:24/06/2025



ORDER

WP.No.17338 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

9MT
17/7/25