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

FRIDAY, THE TWENTY SECOND DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 22587 OF 2025

Between:

NAVEEN STEELS, Rep by its Sole Proprietor Naveen Kumar Sharma, 8-2-542/V/3, Venugopal Enclave, Road No.7, Banjara Hills, Hyderabad, Telangana- 500034

...PETITIONER

AND

1. The Deputy State Tax Officer (GST), Jubilee Hills-II Circle, Punjagutta Division, T.G.
2. The Assistant Commissioner (GST), Jubilee Hills-II Circle, Punjagutta Division, T.G.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office Nampally, Opp. to Gandhi Bhavan HYD. T.G.
4. The State of Telangana, Rep. by its Principal Secretary Revenue (CT) Department, Hyderabad T.G

...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 an appropriate writ, order, or direction, particularly in the nature of certiorari, to set aside the impugned Show Cause Notice for cancellation of registration issued in Form GST REG-17 bearing Reference No. ZA360424045144T dated 23.04.2024, and the consequential Order of cancellation of registration issued in Form GST REG-19 bearing Reference No. ZA360524036196J dated 16.05.2024 as the said notices and orders are void, arbitrary, illegal, issued without authority of law and jurisdiction, and in violation

of the principles of natural justice along with being violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

IA NO: 2 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 Order for cancellation of Registration in Form GST REG-19 vide reference No. ZA360524036196J dt. 16.05.2024 issued by the 1st Respondent under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No. 22587 of 2025

ORDER:

Sri Jai Kishan Solanki, learned counsel appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. Show cause notice for cancellation of registration in Form GST REG-17 dated 23.04.2024 issued under Rule 22(1)/sub-rule (2A) of Rule 21A of the Central Goods and Services Tax Rules, 2017 (for short 'the Rules, 2017'), prescribes following ground:

> "Rule 21(a) – person does not conduct any business from declared place of business".

3. The order for cancellation of registration in Form GST REG-19 dated 16.05.2024 passed under Rule 22(3) of the Rules, 2017, records the following reason for cancellation of registration:

"Section 29(1)(b) – change in the constitution of the business".

The effective date of cancellation of registration is 31.03.2024. Being aggrieved by both the show cause notice for cancellation of registration dated 23.04.2024 and the order for cancellation of registration dated 16.05.2024, petitioner has preferred the instant Writ Petition.

4. Learned counsel for the respondents submits, on instructions, that the application for amendment to the principal place of business by the petitioner was rejected *vide* order of rejection of application for amendment dated 18.03.2024 under Rule 9(4) of the Rules, 2017, in Form GST REG-05.

5. However, the said order of rejection does not justify as to how the order for cancellation of registration is passed on a totally new ground that is change in the principal place of business, in the place of what was alleged in the show cause notice. As such, we are satisfied that the impugned order for cancellation of registration in Form GST REG-19 dated

16.05.2024 passed under Rule 22(3) of the Rules, 2017, deserves to be interfered with. The same is accordingly set aside. The respondent competent authority shall pass a fresh order after consideration of the petitioner's reply, if any, within a period of four (4) weeks from the date of receipt of copy of this order.

Accordingly, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer (GST), Jubilee Hills-II Circle Punjagutta Division, T.G.
2. The Assistant Commissioner (GST), Jubilee Hills- II Circle, Punjagutta Division, T.G.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office Nampally, Opp. to Gandhi Bhavan HYD. T.G.
4. The Principal Secretary, Revenue (CT) Department, Hyderabad, State of Telangana.
5. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

BSR
BS

HIGH COURT

DATED: 22/08/2025



ORDER

WP.No.22587 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

10 MT
29/8/25