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

THURSDAY, THE THIRD 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 NOS: 16984 AND 17019 OF 2025

W.P.No.16984 of 2025

Between:

M/s SDH ENTERPRISES, Represented by the Proprietor- Sri Syed Dasthagir Hussain Plot No-48, Sy.No.134/20, Mailaredevpally, Ranga Reddy, Telangana, PIN-500005.

.....PETITIONER

AND

1. The Superintendent of Central Tax, O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Shivarampally, R.R.District, Rajendarnagar Mandal, Hyderabad. PIN-500 025.
2. Union of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi - PIN- -110 001.

.....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, more in the nature of Writ of Mandamus, setting aside the impugned alleged show-cause Notice -cum- order in Form GST REG-17 dated 13/02/2025 and to direct to restore the registration.

I.A.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 alleged orders of the suspension of registration in Form GST REG-17 dated 13/02/2025 for the above detailed reasons.

Counsel for the Petitioner : SRI GOONDLA VENKATESWARLU

Counsel for the Respondent No.1 : M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.2 : SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 17019 OF 2025

Between:

M/s KZM Traders, Represented by the Proprietor. Sri Kazil Malik Door No.8-1-207/1/2/3, Brundavan Colony, Mailaredevpally, Gaganpahad, Ranga Reddy, Telangana, PIN. 500052.

.....PETITIONER

AND

1. The Superintendent, O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Shivarampally, R.R.District, Rajendarnagar Mandal, Hyderabad. PIN.
2. Union of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi - PIN. -110 001.

.....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, more in the nature of Writ of Mandamus, setting aside the impugned alleged show-cause Notice-cum-order in Form GST REG-17 dated 13-02-2025 and to direct to restore the registration.

I.A.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 alleged orders of the suspension of registration in Form GST REG-17 dated 13-02-2025 for the above detailed reasons; and to pass such other order or orders in the interest of Justice, lest the Petitioner will be put to

irreparable economic loss. His livelihood is being continued to be affected even after 4 months.

Counsel for the Petitioner : SRI GOONDLA VENKATESWARLU

Counsel for the Respondent No.1 : M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.2 : SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

The Court made the following COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.16984 and 17019 of 2025

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

Sri Goondla Venkateswarlu, learned counsel for the petitioners and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.1.

2. Regard being had to the similitude of the questions involved, on the joint request of the parties, the matters were analogously heard finally and decided by this common order.

3. During the course of hearing, learned counsel for the parties fairly submit that the show cause notices for cancellation of registration in both the writ petitions are cryptic in nature and therefore, both the show cause notices may be set aside by reserving liberty to the revenue to issue fresh show cause notices in accordance with law.

4. In view of the consensus arrived at, both the impugned show cause notices dated 13.02.2025 are set aside by reserving liberty to the revenue as prayed for. As a consequence of setting aside

both the show cause notices, the petitioners' suspension of registration stands automatically revoked.

5. Accordingly, the writ petitions are **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/- K. SREE RAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Shivarampally, R.R.District, Rajendarnagar Mandal, Hyderabad. PIN-500 025.
2. The Secretary to Government of India, Union of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi - PIN- -110 001.
3. One CC to M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC) Advocate [OPUC]
4. One CC to SRI GOONDLA VENKATESWARLU, Advocate [OPUC]
5. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
6. Two CD Copies

SA
PVL

HIGH COURT

DATED:03/07/2025



COMMON ORDER

WP.NOS.16984
AND 17019 OF 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS.

SMT
13/8/25