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

TUESDAY, THE TWENTY SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 25225 OF 2025

Between:

M/s. Prudhvi Enterprises, 1st Floor, 5-5-5/201/NR, Prashanti Nagar, IDPL, Kukatpally, Hyderabad, Medchal Malkajgiri, Telangana, 500072. Represented by its Proprietor, Mr. C. Prudhvi Raj.

...PETITIONER

AND

1. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. The Deputy State Tax Officer, Hyder Nagar -II Circle, 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 order or direction particularly one in the nature of Writ of Mandamus setting aside the Appeal Order passed by the second respondent in Form GST APL - 02, vide Reference No. ZD360825007317C, dated 06.08.2025, read with the Order for Cancellation of Registration passed by the third respondent in Form GST REG - 19, vide Ref. No. ZA3609240374659, dated 13.09.2024 as arbitrary, illegal, against Principles of Natural Justice, contrary to the provisions of the CGST Act, 2017/ TGST Act 2017, and contrary to the Judicial pronouncements of this Hon'ble Court on the self-same subject and violation of Article 19(1)(g) of the Constitution of India.

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 Order for Cancellation of Registration passed by the third respondent in Form GST REG - 19, vide Ref. No. ZA3609240374659, dated 13.09.2024, Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

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.25225 of 2025

ORDER:

Mr. Puppala Bharath Nandan, learned counsel for the petitioner.

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

2. Petitioner has approached this Court after dismissal of the appeal preferred under Section 107(1) of the Central Goods and Services Tax Act, 2017 *vide* order dated 06.08.2025 preferred against the order of cancellation of registration in FORM GST REG-19 dated 13.09.2024. However, the appeal was rejected on grounds of delay. It appears that the petitioner has not applied for revocation of the cancellation of registration before the competent authority as per Rule 23 of the Central Goods and Services Tax Rules, 2017. The cancellation of registration was made on the ground of "Failure to furnish returns for a continuous period of six months".

3. Learned counsel for the petitioner has taken the plea of medical ground for the delay in approaching the appellate authority. It has also questioned the show cause notice said to be system generated.

4. However, it appears that since petitioner has not approached the competent authority seeking revocation of cancellation of registration, petitioner is allowed liberty to approach the Commissioner, State Tax or competent authority, State Tax for revocation of cancellation of its registration. If such an application is made within two weeks, the Commissioner, State Tax would take a decision on such application, in accordance with law, within a period of three weeks thereafter.

5. The instant Writ Petition stands disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad, State of Telangana.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. The Deputy State Tax Officer, Hyder Nagar -II Circle, Hyderabad
4. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

BSR

HIGH COURT

DATED: 26/08/2025



ORDER

WP.No.25225 of 2025

DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS

(9)

tpk
11/9/25