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

MONDAY, THE EIGHTEENTH 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: 19926 OF 2025

Between:

Hindustan Traders, Through its Proprietor, Mohammed Zahed, Having its office at Sy. No. 148 and 151, Exit II, Pedda Amberpet. Vijayawada Road, Hayat Nagar Post Office, Sai Nagar Colony, Hyderabad - 501 505, Telangana

...PETITIONER

AND

1. The Deputy State Tax Officer, Vidyanagar Circle, Secunderabad Division, C-Block, 9th Floor, Mayur Kushal Complex. Abids, Hyderabad 500 001, Telangana.
2. Assistant Commissioner of State Tax, Vidyanagar Circle. Secunderabad Division, C-Block. 9th Floor, Mayur Kushal Complex, Abids, Hyderabad 500 001, Telangana
3. State of Telangana, Rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, 4F- 39, Dr. B.R. Am bedkar Telangana Secretariat, Hyderabad, Telangana 500022.

...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 (i)a writ, order, or direction more particularly one in the nature of a Mandamus declaring the impugned Show Cause Notice dated 21/10/2023 and impugned second Show Cause Notice dated 30/05/2025 issued by Respondent No. 1 are violative of principles of natural justice being violative of Article 14 and 19 (1) (g) of Constitution of India and set aside the same and all consequential proceedings arising there to (ii)declare and direct Respondent No. 1 to cancel the GST registration of the Petitioner which stands suspended with effect from

21/10/2023 and (iii)in the alternative, revoke the suspension on the GST registration of the Petitioner and allow the Petitioner for file an application for closure of its registration after necessary compliances in accordance with GST laws.

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 stay of operation of impugned Show Cause Notice dated 21.10.2023 and impugned second Show Cause Notice dated 30.05.2025 issued by the Respondent No. 1 under TGST Acts, 2017/ CGST Act, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss.

Counsel for the Petitioner: SRI PRIYOJEET CHATEERJEE, REPRESENTING SRI MD. SHABAZ

Counsel for the Respondents: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER 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.19926 of 2025

ORDER:

Mr. Priyojeet Chatterjee, learned counsel representing Mr. Md. Shabaz, learned counsel for the petitioner, appears through video conference.

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

2. Here is a case where the petitioner has come forward for a direction upon the Deputy State Tax Officer-respondent No.1 for cancellation of its registration, which stands suspended with effect from 21.10.2023. Petitioner has also enclosed a notice dated 30.05.2025, which according to him is a second show cause notice for the same purpose, but according to the learned Special Government Pleader for State Tax, this is only a notice of personal hearing.

3. Learned counsel for the petitioner submits that petitioner has been paying late fee for filing nil returns and is not interested in carrying on business, but the respondents are not taking any decision on cancellation of registration even after about one year and nine months from the issuance of the show cause notice dated 21.10.2023.

4. Learned Special Government Pleader for State Tax submits that a decision on the show cause notice for cancellation of registration issued in Form GST REG-17 on 21.10.2023 will be taken in accordance with law, if so directed in a time frame.

5. Having regard to the aforesaid facts and circumstances, the Deputy State Tax Officer-respondent No.1 is directed to take a decision on the show cause notice dated 21.10.2023 for cancellation of registration within a period of four weeks from today.

6. Learned counsel for the petitioner has categorically stated that petitioner is not interested in

attending any personal hearing on the show cause notice dated 21.10.2023.

7. Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Vidyanagar Circle, Secunderabad Division, C-Block, 9th Floor, Mayur Kushal Complex. Abids, Hyderabad 500 001, Telangana.
2. Assistant Commissioner of State Tax, Vidyanagar Circle. Secunderabad Division, C-Block. 9th Floor, Mayur Kushal Complex, Abids, Hyderabad 500 001, Telangana
3. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, 4F- 39, Dr. B.R. Arnbedkar Telangana Secretariat, Hyderabad, State of Telangana, Telangana 500022.
4. One CC to Sri MD. Shabaz, Advocate [OPUC]
5. Two CC to The GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

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HIGH COURT

DATED:18/08/2025



ORDER

WP.No.19926 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(9)

kpr

9/9/25