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

WEDNESDAY, THE SECOND 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 NO: 18471 OF 2025

Between:

M/s. J.J. TRADERS, Represented by its Proprietor. Sri. Emmanuel Babu Chiruguri S/o. Chiruguri Jadson, Aged about 58 years, Occ. Business, R/o. Plot No.25, Opposite H.P Filling Station, Isnapur X Road, Sangareddy, Patancheru.

...PETITIONER

AND

1. The Union of India, Rep by its Secretary, Ministry of Finance, South Block, Secretariat, New Delhi.
2. The Appellate Joint Commissioner ST Secunderabad Division, Commercial Tax Department, Government of Telangana.
3. The Deputy State Tax Officer, Sangareddy - I District.

...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 in the nature of Writ of Mandamus to declare the illegal action of the respondents more particularly respondent No.3 herein in passing the impugned Order of cancellation of GST registration bearing reference No.ZA360824063571E dated 22-08-2024, against the petitioner under the pretext of not commencing the business within 6 months from the date of registration without verifying the records and without considering the fact of petitioner filing GST returns until March-2024, as illegal, arbitrary, in violation of principles of natural Justice, without application of mind and to consequently set aside the impugned Order of cancellation of GST registration bearing reference No.ZA360824063571E dated 22-08-2024 passed against the Petitioner including the direction to the respondents to enable the Petitioner to file the monthly GST Returns.

4. In view of consensus arrived at, this Writ Petition is **disposed of** by reserving liberty to the petitioner to file such application within seven days along with a copy of this order before the competent authority. In turn, the competent authority shall consider and decide such application in accordance with law on merits within two weeks therefrom by passing a speaking order. The outcome shall be communicated to the petitioner. It is made clear that this Court has not expressed any opinion on merits of the case. No costs.

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

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

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, South Block, Secretariat, New Delhi.
2. The Appellate Joint Commissioner ST Secunderabad Division, Commercial Tax Department, Government of Telangana.
3. The Deputy State Tax Officer, Sangareddy - I District.
4. One CC to SRI KATIKA RAVINDER REDDY, Advocate [OPUC]
5. One CC to SRI A.S.VASUDEVAN, SC FOR CENTRAL GOVT. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL GP [OPUC]
7. Two CD Copies

PSK.
GJP

HIGH COURT

DATED:02/07/2025

ORDER

WP.No.18471 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9
15/9/25