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

THURSDAY, THE THIRTY FIRST DAY OF JULY
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: 16612 OF 2025

Between:

M/s. KVR Enterprises, rep. by its Managing Partner, Mr. Eshwar Karine, Door No.1-9-278/49/C/1/A/1, New Balaji Nagar, Ramnagar, Hyderabad, Telangana-500 044.

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Musheerabad Circle, Secunderabad Division, Telangana.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary (Revenue), North Block, New Delhi.

...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 of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st Respondent in cancelling the GST registration certificate of the petitioner vide GST No.36AAHFK3889N1ZI, on suo moto as illegal, arbitrary and in contravention of fundamental right to carry business and also contrary to Section 37(5) of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and consequently set-aside the order for Cancellation of Registration dated 4.8.2024 of the 1st Respondent.

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 order of 1st Respondent dated 4.8.2024 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No. 35AAHFK3889N1ZI, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

Counsel for the Respondent Nos.1 and 2: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: MS. B. KAVITA YADAV, SC FOR CENTRAL GOVERNMENT

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.16612 of 2025

ORDER:

Sri K.P. Amarnath Reddy, learned Counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 and 2.

Ms. B. Kavita Yadav, learned Standing Counsel for Central Government appears for respondent No.3.

2. The GST registration of the petitioner bearing No.36AAHFK3889N1ZI was cancelled *vide* impugned order passed in Form GST REG-19 dated 04.08.2024 for non-filing of returns for a consecutive period of six months. The Writ Petition has been filed on 14.06.2025 for revocation of the cancellation of GST registration of the petitioner.

3. Learned Counsel for the petitioner submits that there are no outstanding GST dues left to be paid by the petitioner. It is submitted that non-filing of the returns was for the reason that the petitioner had gone for ongoing

works to Nepal and there were no other office staff to submit returns apart from its accountant, who due to ill-health had stopped coming abruptly and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration, but the GST portal does not permit it as being beyond the time limit prescribed for submission. Therefore, he prays that respondent No.1 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Special Government Pleader for State Tax does not dispute the fact that no outstanding dues remain as against the petitioner. The cancellation of GST registration was only on account of non-filing of returns for the consecutive period of six months. He submits that if the petitioner is directed to approach respondent No.1-Deputy State Tax Officer, Musheerabad Circle, Secunderabad Division, its application can be entertained manually as the GST portal does not permit submission of application beyond the prescribed time limit. It is also

submitted that respondent No.1 would consider the application in accordance with law.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months and that there are no outstanding dues against the petitioner, in case if the petitioner approaches respondent No.1 within a period of one week from today for submission of application for revocation of cancellation of GST registration in physical form, respondent No.1 would entertain it and take a decision thereupon in accordance with law within a period of three weeks thereafter.

6. The Writ Petition is accordingly disposed of.

Miscellaneous petitions, pending if any, stand closed.

SD/-A.PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Musheerabad Circle, Secunderabad Division, Telangana.
2. The Secretary to Government (Revenue), State Tax Department, Secretariat, State of Telangana, Hyderabad.
3. The Secretary (Revenue), Union of India, North Block, New Delhi.
4. One CC to Sri K. P. Amarnath Reddy, Advocate [OPUC]
5. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. One CC to Ms. B. Kavita Yadav, SC for Central Government[OPUC]
7. Two CD Copies

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HIGH COURT

DATED:31/07/2025

ORDER

WP.No.16612 of 2025



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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ASK
27/10/25