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

THURSDAY,THE TWENTY FIRST 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: 23121 OF 2025

Between:

M/s DEEP INFOTECH, Represented by the Proprietor. Sri Mohd Basid, Flat No.9-1-202/110, Laxmiguda Mailardevpally, Rajendra Nagar Mandal, Ranga Reddy, Hyderabad, Telangana. PIN. 500030.

...PETITIONER

AND

1. Deputy State Tax Officer, Rajendranagar Circle-I, Saroornagar Division, West wing 7th floor, Gaganvihar Complex, Opp Gandhi Bhavan, Nampally, Hyderabad.PIN. 500001

2. Government of Telangana, Represented by the Secretary to Government of Telangana. Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. -500 004.

...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 for the cancellation of registration-cum-order of suspending the registration in Form GST REG-17 dated 18-06-2025 and also the orders of cancellation of the Registration in Form GST REG-19 dated 01-07-2025 and consequently to direct the Respondent No.1 to restore the registration at once

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 alleged show-cause Notice-cum-order in Form GST REG-17 dated 18-06-2025 and also the alleged order of the cancellation of registration in Form GST REG-19 dated 01-07-2025, for the above detailed reasons, and to pass such other order or orders in the interest of Justice, lest the Petitioner would be put to irreparable economic loss. His livelihood is being continued to be affected.

Counsel for the Petitioner: SRI. GOONDLA VENKATESWARLU

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.23121 of 2025

ORDER:

Mr. Goondla Venkateswarlu, learned counsel for the petitioner.

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

2. Heard learned counsel for the parties.

3. Show cause notice for cancellation of registration dated 18.06.2025 issued under Rule 22(1) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the Rules') in FORM GST REG-17 led to cancellation of the registration of the petitioner by the Deputy State Tax Officer, Rajendranagar *vide* impugned order dated 01.07.2025 with effect from 27.02.2025.

4. Learned counsel for the petitioner submits that the provision for suspension of registration is Rule 21A of the GST Rules whereas the show cause notice for cancellation of

registration under Rule 22 of the Rules does not provide for suspension of registration. He has referred to Sub-Rule (2A) of Rule 21A which provides for certain conditions to be fulfilled in cases where the proper officer on reasons to believe can suspend the registration of the petitioner by way of an intimation in FORM GST REG-31.

5. Learned Special Government Pleader for State Tax submits that the ingredients of Sub-Rule (2A) of Rule 21A are not applicable to the case of the petitioner as per the grounds taken in the show cause notice i.e., the person does not conduct any business from declared place of business/place of business not found. It is in violation of the provisions of Section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act'). Therefore, the proper officer issuing the show cause notice had the jurisdiction to place the registration under suspension pending the outcome of the proceedings.

6. Learned counsel for the petitioner then submits that the cancellation of registration from a date anterior to the

show cause notice i.e., with effect from 27.02.2025 is not permissible.

7. Learned Special Government Pleader for State Tax has referred to Sub-Rule (3) of Rule 22 of the Rules which provides that the proper officer may, upon consideration of the reply to the show cause notice in FORM REG-18 by the tax payer, cancel the registration with effect from the date to be determined by him and notify the taxable person directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under Sub-Section (5) of Section 29 of the Act. Therefore, this cancellation could be made from a date anterior to the show cause notice, if the proper officer is satisfied that such grounds are made out after consideration of the reply, if any, furnished by the assessee.

8. Learned counsel for the petitioner submits that the time limit of 90 days for revocation of cancellation of registration in terms of Rule 23 of the Rules is over.

9. Learned Special Government Pleader for State Tax submits that in that event, the petitioner is at liberty to approach the next higher authority, who is the Joint

Commissioner, with such an application as is provided under the proviso to Rule 23(1) of the Rules.

10. Learned counsel for the petitioner has sought to raise other grounds of merits of the order, which we are not inclined to go into in writ jurisdiction.

11. Therefore, the Writ Petition is disposed of without entering into the merits of the case of the parties with liberty to the petitioner to approach the competent authority under the Act and the Rules for revocation of its cancellation of registration. If such an application is made within a period of two weeks, the competent authority/the Joint Commissioner, State Tax, shall take a decision thereupon within a period of three weeks thereafter. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Deputy State Tax Officer, Rajendranagar Circle-I, Saroornagar Division, West wing 7th floor, Gaganvihar Complex, Opp Gandhi Bhavan, Nampally, Hyderabad.PIN. 500001
2. Secretary to Government of Telangana, Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. -500 004.
3. One CC to SRI. GOONDLA VENKATESWARLU Advocate [OPUC]

4. One CC to SRI SWAROOP OORILLA Special Govt Pleader for State Tax [OPUC]
5. Two CD Copies

KKS
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HIGH COURT

DATED:21/08/2025



ORDER

WP.No.23121 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

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ASL
27/08/25