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

TUESDAY,THE TWELFTH 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: 23293 OF 2025

Between:

M/s ARMAN TRADING CO., Represented by the Proprietor. Sri Tanjim, Door No.134, PL.No.13, Sy.No.134, Gagan Pahad. Hyderabad, Ranga Reddy, Telangana. PIN 500077.

...PETITIONER

AND

1. The Superintendent of Central Tax, Shivarampally-II Range, Charminar Division, O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Shivarampally, R.R.District, Rajendarnagar Mandal, Hyderabad, PIN. 500 052.
2. Union of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department. North Block, Central Secretariat. New Delhi - PIN -110 001.

...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-cum-order in Form GST REG-17 dated 13/02/2025 and to consequently direct the Respondent No. 1 to restore the registration

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 orders of the suspension of registration in Form GST REG-17 dated 13/02/2025 for the above detailed reasons

Counsel for the Petitioner: SRI. GOONDLA VENKATESWARLU

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES
(Senior Standing Counsel For CBIC)

Counsel for the Respondent No.2: SRI PULIMAMIDI SHASHIDHAR REDDY

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.23293 of 2025

Order:

Heard Mr. Goondla Venkateswarlu, learned counsel for the petitioner; Mr. D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent No.1 and Mr. Pulimamidi Shashidhar Reddy, learned counsel for respondent No.2.

2. Petitioner is aggrieved by the show cause notice dated 13.02.2025, issued by respondent No.1, for cancellation of his GST registration.

3. Learned counsel for respondent No.1, on instructions, submits that if the petitioner files a reply affidavit within a period of one week, a decision on the question of cancellation of his GST registration would be taken within three weeks thereafter.

4. Learned counsel for the petitioner submits that because of suspension of his GST registration, his business is suffering from losses for more than five months.

5. Be that as it may, in view of the stand taken by learned Senior Standing Counsel for respondent No.1 and the fact that the petitioner has approached this Court straight away against the issuance of show cause notice dated 13.02.2025, we deem it appropriate to dispose of the instant Writ Petition with liberty to the petitioner to file his reply-affidavit, if any, before respondent No.1 within a period of one week from today.

6. Let it be made clear that it would be open for respondent No.1 to take a decision on the show cause notice dated 13.02.2025, in accordance with law, within a period of three weeks from today, even if the petitioner fails to file his

reply-affidavit on the show cause notice dated 13.02.2025, within one week from today.

7. Accordingly, the instant Writ Petition is disposed of. No costs.

8. It is made clear that we have not gone into the merits of the case.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Shivarampally-II Range, Charminar Division, O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Shivarampally, R.R.District, Rajendarnagar Mandal, Hyderabad, PIN. 500 052.
2. The Union of India, Secretary to Government of India, Ministry of Finance, Revenue Department. North Block, Central Secretariat. New Delhi - PIN -110 001.
3. One CC to SRI. GOONDLA VENKATESWARLU Advocate [OPUC]
4. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
5. One CC to SRI. PULIMAMIDI SHASHIDAHR REDDY, Advocate [OPUC]
6. Two CD Copies

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HIGH COURT

DATED:12/08/2025



ORDER

WP.No.23293 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(8)
kpr
18/10/25