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

TUESDAY, THE SEVENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 30181 OF 2025

Between:

M/S. PULSEPALETTE PVT. LTD., Office at. 1-10-317, Bapuji Nagar Main Road, Bowenpally, Telengana-500011. CIN: U62013TS2024PTC185712 GSTIN: 36AAOCP7558D1ZZ, Through Its Director Sh. Manoj Kumar, S/o Shailendra Kumar

...PETITIONER

AND

1. The State of Telangana, Rep by its Principal Secretary, State Commercial Taxes, Secretariat, Hyderabad
2. The Principal Commissioner, Hyderabad G.S.T Commissionerate. At 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.
3. Mallaiah Balaraj Bandi, Deputy Sales Tax Officer, Department Of Gst, Hyderabad, Keesara N1 jurisdiction, Hyderabad.

...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 certiorari or any other appropriate writ, order or direction to quash and set aside impugned show Cause notice FORM GST Reg-17 dated 22-08-2025 issued by respondent no. 2, bearing reference number ZA360825057849R whereby the petitioner has been suspended with effect from 22-08-2025 and also to restore the registration of the petitioner.

IA NO: 2 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 direct the respondents to restore the petitioner's administration in accordance with law, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI SHIVENDER KUMAR SHARMA, REP. FOR SRI T.NAGARAJ

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL. GP 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.30181 of 2025

ORDER:

Learned counsel Sri Shivender Kumar Sharma, representing learned counsel Sri T.Nagaraj, appears for the petitioner.

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

2. The petitioner has assailed the show cause notice for cancellation of registration in Form GST REG-17, dated 22.08.2025, on the ground that the charges levelled are not specific. The petitioner has already submitted a reply on 29.08.2025, which is still pending. Meanwhile, the GST registration of the petitioner remains under suspension affecting its business and filing of returns etc.

3. Learned Special Government Pleader for State Tax submits that the petitioner has approached this Court prematurely. The allegation as regards not conducting

business from the declared place of business in contravention of Rule 21(a) of the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as, "the Rules"), is specific. He, however, submits that the Deputy State Tax Officer shall take a decision on the reply of the petitioner within a specified time as directed.

4. Upon consideration of the submissions of the learned counsel for the parties, we are not inclined to interfere at the stage of show cause notice, as the impugned notice is not without jurisdiction. Moreover, the second charge under Rule 21(a) of the Rules is specific to the extent that it indicates that the petitioner has not been conducting its business from the declared place of business.

5. Be that as it may, the Deputy State Tax Officer, Circle - Keesara N1 Division, Hyderabad, shall take a decision on the impugned show cause notice after consideration of the reply submitted by the petitioner within a period of two weeks from the date of receipt of a copy of this order.

6. The writ petition is accordingly disposed of. 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. The Principal Secretary, State Commercial Taxes, Secretariat, Hyderabad, State of Telangana.
2. The Principal Commissioner, Hyderabad G.S.T Commissionerate at 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.
3. Mallaiah Balaraj Bandi, Deputy Sales Tax Officer, Department Of Gst, Hyderabad, Keesara N1 jurisdiction, Hyderabad.
4. One CC to SRI T.NAGARAJ, Advocate [OPUC]
5. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

BSR
BS

HIGH COURT

DATED: 07/10/2025

ORDER

WP.No.30181 of 2025



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

27/10/25