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

WEDNESDAY, THE EIGHTH DAY OF OCTOBER
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: 30371 OF 2025

Between:

M/s. Synergy Foods and Beverages, , Survey No.116 86 117,Jairaj Orange Towers, Road No. 2,Medchal Malkajgiri, Telangana- 500032 Represented by its Managing Partner, Mrs. Venkata Ramya Meka, C/o. Ramamurthy Kommana, aged about 33years, R/o. Plot No. 178, Flat No. 402, Sri Lakshmi Apartment, 6th Phase, KPHB Colony, Kukatpally, Medchal- Malkajgiri- 500072

...PETITIONER

AND

1. The Deputy State Tax Officer, Hydernagar-1 Circle, Hyderabad Rural Division, 3rd Floor, North Wing, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad-500 001
2. The Joint Commissioner of State Tax, Hyderabad Rural Division, 6th Floor, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad-500 001
3. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004
4. State of Telangana, Represented by its Principal Secretary to Government, Revenue Department (Commercial Tax), Secretariat Complex, Hyderabad, Telangana

...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 one in the nature of a Writ of Mandamus, declaring (i) the action of 3rd respondent in issuing the appeal dismissal Order in Appeal vide ref. no. ZD3609250532275 dated 29.09.2025instead of allowing the appeal and disposing on merits, in the facts and circumstances of the case, as arbitrary, illegal, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and provision of GST

Act, 2017, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case and/or (ii) the in-action of the Respondent No. 1 not deciding the application dated 22.09.2025 and consequently declare the notice vide ref. no. ZA360824036643E dated 13.08.2024 in Form GST REG-17and Order vide ref. no. ZA3609240369824 in Form GST REG-19 dated 13.09.2024as being void, arbitrary, illegal, without authority of law and without jurisdiction, violative of the Principles of Natural Justice apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India, and to consequently set aside the notice and Impugned Order by restoring the GST registration of the Petitioner and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case.

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 operation of Order vide ref. no. ZA3609240369824 in Form GST REG-19 dated 13.09.2024in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship, in the interest of justice.

Counsel for the Petitioner : SRI V. VEERESHAM

Counsel for the Respondents : 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.30371 of 2025

ORDER:

Heard Sri V.Veeresham, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for the respondents.

2. The petitioner's GST registration was cancelled with effect from 31.12.2023 by the order dated 13.09.2024 (Annexure P.4) in Form GST REG-19 issued under Rule 22(3) of the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as, "the Rules"), on the ground that the petitioner had failed to furnish the returns for the prescribed period in contravention of the provisions of Section 29(2)(c) of the Telangana Goods and Services Tax Act, 2017.

3. The petitioner, instead of preferring an application for revocation of cancellation of its registration before the same

authority within the prescribed time or the higher authority within the extended period of time in terms of Rule 23(1) of the Rules, chose to prefer a belated appeal, which has been rejected by the impugned order dated 29.09.2025.

4. Learned counsel for the petitioner submits that there are no outstanding dues. The petitioner, therefore, has been compelled to approach this Court. The petitioner had sought to explain the delay on grounds of illness by enclosing the medical certificates with the memo of appeal in appeal Form GST APL-01.

5. Learned Special Government Pleader for State Tax appearing for the respondents submits that the appeal has been rejected on grounds of delay. It is not clear from the pleadings as to whether there are outstanding dues against the petitioner which, in any case, has to be deposited before any such request is to be entertained by the competent authority under Rule 23(2) of the Rules. He also points out to the time limit prescribed under Rule 23(1) of the Rules for approaching the proper officer.

However, he submits that this Court may pass appropriate orders as may deem fit in the facts of the case.

6. Having considered the submissions of learned counsel for the parties, it appears that the petitioner, instead of approaching the proper officer or the next higher officer in terms of Rule 23(1) of the Rules, preferred an appeal which was belated. The time limit for approaching the Commissioner of Taxes also appears to have crossed.

7. Be that as it may, since the petitioner is inclined to approach the competent authority in terms of Rule 23(1) of the Rules, liberty is granted to the petitioner to do so for revocation of cancellation of its registration within a period of two weeks from today. In case such an application is filed, the competent authority in terms of Rule 23(2) of the Rules would consider the petitioner's request in accordance with law. Needless to say that the petitioner would be required to pay any outstanding tax dues which are due against it.

8. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Hydernagar-1 Circle, Hyderabad Rural Division, 3rd Floor, North Wing, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad-500 001
2. The Joint Commissioner of State Tax, Hyderabad Rural Division, 6th Floor, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad-500 001
3. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004
4. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana, Secretariat Complex, Hyderabad, Telangana
5. One CC to SRI V. VEERESHAM, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:08/10/2025



ORDER

WP.No.30371 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9pm
27/10/25