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

MONDAY, THE FIRST DAY OF SEPTEMBER
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: 19674 OF 2025**

**Between:**

M/s Train Theme Restaurant, Kondapur, D.No. 3-100/2/ 3-100/2/M0/122, IstFloor, Matrix Orchids Apartment, Venkatreddy Colony, Serilingampally, Rangareddy Telangana State,500019, Rep., by its Proprietor, Rajasekhar Darla

**...PETITIONER**

**AND**

1. The State of Telangana, Rep by its Principal Secretary, Revenue (Commercial Taxes) Department, Hyderabad, Telangana State
2. The Superintendent, Madhapur N 1, Office of the Superintendent of GST, Hyderabad, Telangana State

**...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, declaring the Show Cause Notice in Form GST REG-17 dated 28.02.2024 bearing reference no. ZA360224141729G, the Impugned Order dated 15.03.2024 bearing Ref. No. ZA3603240328898 and the consequent cancellation of GST registration passed by the 2nd Respondent, as illegal, arbitrary, violative of principles of natural justice, the provisions of the CGST Act and TGST Act, applicable Rules and Circulars therein, and violative of Articles 14 and 19(1)(g) of the Constitution of India and to consequently, set aside the same.

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 Impugned Order dated 15.03.2024 bearing Ref. No. ZA3603240328898 and the consequent cancellation of GST registration passed by the ri Respondent, and to direct the Respondents not to take any coercive steps against the Petitioner pursuant to these orders.

**Counsel for the Petitioner : SRI TARUN CHADHA, rep., Ms.K.MAANASA K**

**Counsel for the Respondents: Ms.B.SAPNA REDDY, Sr.SC for IT DEPT**

**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.19674 of 2025**

**ORDER:**

Heard Mr.Tarun Chadha, learned counsel represents Ms.K.Manasa, learned counsel for the petitioner and Ms.Bokaro Sapna Reddy, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs for the respondents.

2. Petitioner is aggrieved by the cancellation of its Goods and Services Tax (GST) Registration, *vide* order dated 15.03.2024.

3. Learned counsel for the petitioner contends that the petitioner had deposited tax dues by different challans and had also filed returns up to February, 2024, as per its statement made in para 4 of the writ affidavit.

4. Petitioner has approached the writ Court, instead of approaching the competent authority/jurisdictional Commissioner (Central Goods and Services Tax (CGST)) for revocation of its cancellation of registration.

5. Upon hearing the leaned counsel for the respondents – CGST, we dispose of the Writ Petition with liberty to the petitioner to approach the competent authority/ jurisdictional Commissioner (CGST) for revocation of the cancellation of its GST registration within a period of two weeks. In case it approaches the competent authority within the aforesaid period, the same should be considered in accordance with law without being persuaded by any delay in approaching the concerned authority in terms of Rule 23 of the Central Goods and Services Tax Rules, 2017. Let such consideration be made within a period of six (6) weeks from the date of receipt of such application. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (Commercial Taxes) Department,State of Telangana, Hyderabad, Telangana State
2. The Superintendent, Madhapur N 1, Office of the Superintendent of GST, Hyderabad, Telangana State
3. One CC to Ms.K.MAANASA, Advocate. [OPUC]
4. One CC to Ms.B.SAPNA REDDY, SC for Income Tax Department. [OPUC]
5. Two CD Copies

BSK

BS

HIGH COURT

DATED:01/09/2025




ORDER

WP.No.19674 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

27/10/25