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

TUESDAY, THE FOURTEENTH 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: 31035 OF 2025

Between:

M/s. SIRA JUTE WORLD PVT. LTD, (THROUGH ITS DIRECTOR SH. SANJAY KUMAR CHOUDHARI) Office at. B61, 42-501, MOULA- ALI, HYDERABAD, MEDCHAL MALKAJGIRI, TELANGANA- 500040. Also at. 8-1-523/273 Brindavan Colony, Anandnagar, Khairatabad, Hyderabad, Telangana- 500004. CIN. U52100TG2019PTC131044 GSTIN. 36ABBCS6929F1Z6

...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 Sale Tax Officer, Department of GST, Hyderabad, Keesara N1 Jurisdiction, Hyderabad.
4. B.M. Balaraj, Deputy Sales Tax Officer, DEPARTMENT OF GST, HYDERABAD, KEESARA-1 CIRCLE, MALKAJGIRI DIVISION, 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, order or direction in the nature of Certiorari to quash and Set-Aside the Impugned order Form GST REG-19, Dated 18.06.2025 bearing Reference No.ZA3606250585276, Impugned Show Cause Notice Form GST REG-17, Dated 29.05.2025 bearing Reference No.. ZA360525166434E. Impugned order of Rejection of Application for Cancellation Form GST REG-05, Dated 29.05.2025 bearing Reference No.ZA360525166182J, issued by

Respondent No.3, whereby registration of the petitioner has been cancelled respectively.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the Writ petition, the High Court may be pleased to direct the respondents to restore the registration of the petitioner and cancel the GST registration of the petitioner upon the application for cancellation of registration dated 29.04.2025 bearing ARN AA360425048092E filed by the petitioner; pending disposal of the above writ petition.

Counsel for the Petitioner: SRI SHIVENDER KUMAR, REP.
SRI T.NAGARAJ (Through video conferencing)

Counsel for the Respondent No.1: SRI SWAROOP OORILLA, SPL. GP,
FOR STATE TAX

Counsel for the Respondent No.2: SRI D.RAGHAVENDAR RAO,
Sr. SC FOR CBIC

Counsel for the Respondent No 3 and 4:----------

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.31035 of 2025

ORDER:

Learned counsel Sri Shivender Kumar, representing learned counsel Sri T.Nagaraj, appears for the petitioner through video conferencing.

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

Sri D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondent No.2.

2. Heard learned counsel for the parties.

3. The challenge in this writ petition is both to the order of rejection of application for cancellation of registration dated 29.05.2025 and subsequent thereto, upon notice, the cancellation of the registration of the petitioner by order dated 18.06.2025 in Form GST REG-19.

4. Learned counsel for the petitioner has, *inter alia*, made number of submissions which also relate to non-issuance of notice in the prescribed form on the application of the petitioner for cancellation of registration and touching the merits of the order of cancellation as well. The petitioner also has taken a plea that the panchanama on petitioner's place of business was not conducted in compliance of Rule 25 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as, "the Rules"). Therefore, interference at this stage by the writ court is warranted.

5. Learned Special Government Pleader appearing for State Tax, on instructions, submits that the petitioner was issued the show cause notice in respect of submission of invoices for a particular year of 2024-2025, which it failed to reply. Upon conduct of inspection and panchanama being prepared, it was found that the petitioner is not conducting its business from the declared place of business. On the other hand, he has raised the plea of alternative remedy.

6. According to the learned Special Government Pleader appearing for State Tax, the petitioner can approach the proper officer within a period of ninety days or thereafter up to 270 days before the competent authority as prescribed under Rule 23(1) of the Rules for revocation of cancellation of registration. Otherwise also, since the impugned orders come under the definition of "orders", they are appealable under Section 107(1) of the Central Goods and Services Tax Act, 2017, where the petitioner is entitled to take all such grounds of law and fact.

7. Upon hearing learned counsel for the parties and having considered the various grounds of challenge raised by the petitioner, we are of the view that the petitioner should avail the appellate remedy where issues concerning technical compliance of the Rules as well as merit can be duly raised and addressed by the appellate authority. Therefore, we decline to entertain the writ petition at this stage.

8. The writ petition is accordingly disposed of with the aforesaid liberty to the petitioner to approach the competent authority for revocation of cancellation of registration or prefer an appeal. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- L. VIJAYA LAXMI
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. Sri Mallaiah Balaraj Bandi, Deputy Sale Tax Officer, Department of GST, Hyderabad, Keesara N1 Jurisdiction, Hyderabad.
4. B.M. Balaraj, Deputy Sales Tax Officer, Department Of GST, Hyderabad, Keesara-1 Circle, Malkajgiri Division, Hyderabad.
5. One CC to SRI T.NAGARAJU, Advocate [OPUC]
6. One CC to SRI D.RAGHAVENDAR RAO, Sr. SC FOR CBIC [OPUC]
7. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR
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HIGH COURT

DATED: 14/10/2025

ORDER

WP.No.31035 of 2025



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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30/10/25

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