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

THURSDAY, THE SIXTEENTH 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: 31345 OF 2025

Between:

M/s. UNMUTEX PRIVATE LIMITED, Office located at 8-2-630/B/B/1, Mount Banjar Road No.12, Banjara Hills, Hyderabad, Telangana, 500034 Represented by its Director Sh. Ankur Kushwaha S/o Rajendra Kushwaha, Aged 27 years

...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. Phone No. 04023241117. Email Id. cgst.hydcommr@gov.in
3. Ramchandra Reddy Basireddy, Deputy State Tax Officer, Range. Jubilee Hills 3, Hyderabad GST Commissionerate.

...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 for Cancellation of Registration FORM GST REG -19, dated 09/10/2025 bearing reference number ZA361025014840Z, impugned SCN FORM GST Reg-17 dated 25/09/2025 bearing reference number. ZA360925101191T, 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 15/09/2025 vide ARN AA3609250192652 filed by the petitioner. pending disposal of the above writ petition.

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 dispense with filing of the certified copy of impugned Order for Cancellation of Registration FORM GST REG -19, dated 09/10/2025 bearing reference number ZA361025014840Z, impugned SCN FORM GST Reg-17 dated 25/09/2025 bearing reference number. ZA360925101191T, in the interest of justice.

Counsel for the Petitioner: SRI SHIVENDER KUMAR REP. FOR SRI T. NAGARAJU

Counsel for the Respondent No.1: Mr. K.SAI AKARSH, AGP REP. Special Govt Pleader for State Tax

Counsel for the Respondent No.2: SRI D. RAGHAVENDRA RAO, (SENIOR SC FOR CBIC)

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.31345 of 2025

ORDER:

Mr. Shivender Kumar SH, learned counsel represents Mr. T. Nagaraj, learned counsel for the petitioner appears through online conferencing.

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

2. The petitioner has assailed the cancellation of registration in Form GST REG-19 dated 09.10.2025 issued pursuant to the show cause notice in Form GST REG-17 dated 25.09.2025.

3. Earlier the petitioner has approached this Court in W.P.No.30215 of 2025 stating that on his application for cancellation of GST registration certificate in Form GST REG-16 dated 15.09.2025, the respondents had issued a show cause notice in an incorrect form i.e., Form GST REG-03 alleging suspicious transactions in GSTIN which require further verification and scrutiny of records. It appears that taking note of the submission of the learned counsel for the parties, the

writ petition was disposed of with a direction upon the respondent, Deputy State Tax Officer, Range: Jubilee Hills 3, Hyderabad, GST Commissionerate, to examine the issue and if the transactions entered under the petitioner's GST registration for any particular period were found to be allegedly suspicious in nature, he shall issue notice in the appropriate form i.e., Form GST REG-17 after withdrawal of the impugned notice in Form GST REG-03 issued under Rule 9(2) of the Central Goods and Services Tax Rules, 2017. This issuance of notice of cancellation of registration on 25.09.2025 in Form GST REG-17 was not brought to the notice of this Court when W.P.No.30215 of 2025 was argued. The petitioner cannot claim ignorance of the upload of Form GST REG-19 when he was very much conscious of Form GST REG-03 issued upon his application for cancellation of GST registration.

4. Learned counsel for the petitioner has sought to raise technical pleas and also on the merits of the impugned order. We are, therefore, of the considered view that the petitioner should approach the appellate authority with all grounds of law and fact within the time stipulated under Section 107(4) of the Act or seek revocation of cancellation of the registration in

terms of Rule 23(1) of the Central Goods and Services Tax Rules, 2017.

5. With the aforesaid liberty, the instant writ petition is disposed of without commenting on the merits of the challenge. 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, The State Of Telangana, Secretariat, Hyderabad
2. The Principal Commissioner, Hyderabad G.S.T Commissionerate. At. 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.
3. Ramchandra Reddy Basireddy, Deputy State Tax Officer, Range. Jubilee Hills 3, Hyderabad GST Commissionerate.
4. One CC to SRI T. NAGARAJU, Advocate [OPUC]
5. One CC to SRI D. RAGHAVENDRA RAO, SC FOR CBIC) [OPUC]
6. Two CD Copies

BN
LS PA

HIGH COURT

DATED:16/10/2025

ORDER

WP.No.31345 of 2025



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(8) PA
3/11/25