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

MONDAY, THE THIRD DAY OF NOVEMBER
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: 33069 OF 2025

Between:

M/s. KEN Infra, Rep. by its Proprietrix, Miss. Sankabathula Keerthi, # 7-621/277, SR Nagar, Hyderabad-500 038

...PETITIONER

AND

1. Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Srinagar Colony-2 Circle, Punjagutta Division, Hyderabad.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), Commercial Taxes Department, Secretariat, 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 Mandamus or any other appropriate writ or order or direction declaring the action of the 1st Respondent in cancelling the GST registration certificate of the petitioner vide GST No. 36GYNPS3965M1Z9, as illegal, arbitrary and in contravention of fundamental right to carry business and also contrary to provisions of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017and consequently set-aside the order for Cancellation of Registration dated 13.2.2025 and order of rejection of application for revocation of cancellation dated 30.4.2025 of the 1st Respondent.

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 orders of 1St Respondent dated 13.2.2025 & 30.4.2025 and consequently direct the 1st Respondent to Revive the GST Registration portal of the petitioner GST No.36GYNPS3965M1Z9, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI K.P.AMARNATH REDDY

Counsel for the Respondents : SRI SWAROOP OORILLA, SC FOR STATE TAX REPRESENTED BY SRI K.SAI AKARSH.

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.33069 of 2025

ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. Heard the learned counsel for the parties.

3. The petitioner filed an application for revocation of cancellation of GST registration, which has been rejected by the impugned order dated 30.04.2025 in Form GST REG-05 issued under Rule 9(4) of the Central Goods and Services Tax Rules, 2017 (Annexure P.6).

4. Learned counsel for the petitioner submits that the impugned order does not show any application of mind and refers to the notice of the same date on which the order of

rejection has been passed. The petitioner has been trying to file an application for revocation of cancellation of GST registration, which is not being entertained online. Therefore, it has been compelled to approach this Court.

5. Learned Assistant Government Pleader appearing for the respondents submits that if the petitioner files a fresh application for revocation of cancellation of GST registration, it shall be considered in accordance with law after giving due opportunity to the petitioner to show cause.

6. In that view of the matter, the writ petition is disposed of by setting aside the order dated 30.04.2025 and giving liberty to the petitioner to file a fresh application for revocation of cancellation of GST registration within a period of two weeks. The petitioner is permitted to apply manually, if the said application is not entertained online. Respondent No.1 would consider it in accordance with law within a reasonable time after giving an opportunity to the petitioner. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, O/o Assistant Commissioner (State Taxes), Srinagar Colony-2 Circle, Punjagutta Division, Hyderabad.
2. The Secretary to Government (Revenue), Commercial Taxes Department, Secretariat, Telangana State , Hyderabad
3. One CC to SRI K.P.AMARNATH REDDY, Advocate, [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
5. Two CD Copies.

BSK
LS

HIGH COURT

DATED:03/11/2025



ORDER

WP.No.33069 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(7)

kpr
17/11/25