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

WEDNESDAY, THE TWELFTH 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: 34175 OF 2025

Between:

M/s. Gayatri Foods and Beverages, Plot No. 178, Sy No. 1009, Kukatpally, KPHB Colony, Medchal- Malkajgiri, Telangana- 500072 Represented by its Sole Proprietor, Vijay Prashanth Meka, S/o. Venkata Rambabu Meka, aged about 43 years, 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. AD360725013993T dated 18.08.2025 instead 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 Honble 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 17.10.2025 and consequently declare the notice vide ref. no. ZA360824036562G dated 13.08.2024 in Form GST REG-17 and Order vide ref. no. ZA360924037251M in Form GST REG-19 dated 13.09.2024 as 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.

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. ZA360924037251M in Form GST REG-19 dated 13.09.2024 in 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: MR. K. SAI AKARSH, AGP Representing
MR. SWAROOP OORILLA,
SPECIAL GOVT PLEADER 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.34175 of 2025

ORDER:

Mr. V.Veeresham, learned counsel for the petitioner.

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

2. The GST registration of the petitioner bearing No.36AASFG7444E1Z3 was cancelled *vide* impugned order passed in Form GST REG-19 dated 13.09.2024 for non-filing of returns for a consecutive period of six months. The writ petition has been filed on 10.11.2025 for revocation of the cancellation of GST registration of the petitioner.

3. Learned counsel for the petitioner submits that there are no outstanding GST dues left to be paid by the petitioner. It is submitted that non-filing of the returns was only because of the medical condition of the wife of the petitioner. Though the petitioner has sought to file an application for revocation of cancellation of GST registration, the GST portal does not permit it

as being beyond the time limit prescribed for submission. Therefore, he prays that respondent No.1 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Assistant Government Pleader for State Tax does not dispute the fact that no outstanding dues remain as against the petitioner. The cancellation of GST registration was only on account of non-filing of returns for the consecutive period of six months. He submits that if the petitioner is directed to approach respondent No.1-Deputy State Tax Officer, Hydernagar-1 Circle, Hyderabad Rural Division, its application can be entertained manually as the GST portal does not permit submission of application beyond the prescribed time limit. It is also submitted that respondent No.1 would consider the application in accordance with law.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months and that there are no outstanding dues against the petitioner, in case if the petitioner approaches respondent No.1/Competent Authority within a period

of one week from today for submission of application for revocation of cancellation of GST registration in physical form, he would entertain it and take a decision thereupon in accordance with law within a period of three weeks thereafter.

6. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
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), Secretariat Complex, State of Telangana, Hyderabad.
5. One CC to SRI V. VEERESHAM Advocate, [OPUC]
6. Two CC's Special Govt Pleader for State Tax Advocate [OUT]
7. Two CD Copies

MMT
LS

HIGH COURT

DATED:12/11/2025



ORDER

WP.No.34175 of 2025

DISPOSING OF THE WRIT PETITON
WITHOUT COSTS

(10)

kpr

20/11/25