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

FRIDAY, THE FOURTEENTH 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: 20025 OF 2025

Between:

M/s.Narayan Traders, rep. by its Proprietor, Mr. Vikram Saini, 5-1-373, Unit No.4, Ranigunj Secunderabad,Hyderabad -500 003

...PETITIONER

AND

1. Superintendent, State Tax, Mahankali Street-RP Road 2 Circle, Secunderabad Division
2. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) 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 (a) declare the notice for cancellation of registration in Form GST REG-17 dated 05.03.2024 vide ref no. ZA360324006438P and order of cancellation of registration in FORM GST REG-19 dated 18.03.2024 vide ref no. ZA360324038339Has being void, illegal, arbitrary, devoid of signature, without jurisdiction and in violation of principles of natural justice apart from being violative of Articles 14,19(1)(g), 21 and 265 of the Constitution of India and b. to consequently set aside the show cause notice in GST Form REG-17 dated 05.03.2024 and impugned order in Form REG-19 dated 18.03.2024 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 the impugned order vide ref no. ZA360324038339H in FORM GST REG-19 dated 18.03.2024 passed by the 1st Respondent under the Central Goods and Services Tax Act, 2017 and also under the Telangana State Goods and Services Tax Act, 2017, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI AITHARAJU VENKATESHWARLU

Counsel for the Respondents :SRI DOMINIC FERNANDES, Sr.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.20025 of 2025

ORDER:

No one appears for the petitioner.

2. Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent No.2, on instructions, submits that the documents were attached to the show cause notice in Form GST REG-17 for cancellation of registration dated 05.03.2024 impugned in the writ petition. He has placed it on record. However, he submits that the matter may be remanded to the proper officer-respondent No.1 so that petitioner can appear before him and also furnish its reply whereupon a fresh order would be passed. He further submits that the copy of the annexed documents would also be served upon learned counsel for the petitioner.

3. In view of the aforesaid submission made by learned Senior Standing Counsel for CBIC on instructions, the impugned order dated 18.03.2024 in Form GST

REG-19 by respondent No.1 is set aside. The matter is remitted to respondent No.1 for taking a fresh decision after giving an opportunity to the petitioner to furnish its reply to the show cause notice within a reasonable time.

4. 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/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

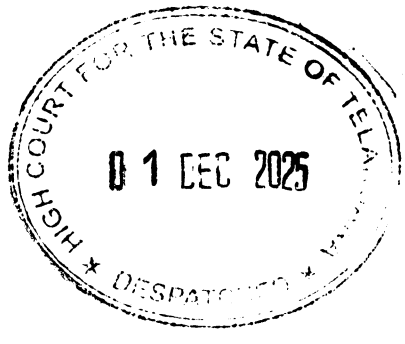
To,

1. The Superintendent, State Tax, Mahankali Street-RP Road 2 Circle, Secunderabad Division
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Telangana State, Hyderabad.
3. One CC to SRI AITHARAJU VENKATESHWARLU, Advocate. [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
5. Two CD Copies.

BSK
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HIGH COURT

DATED:14/11/2025



ORDER

WP.No.20025 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(7)

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24/11/25