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

TUESDAY,THE SEVENTH 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: 30215 OF 2025

Between:

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

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, State Commercial Tax Department, 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.

...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 certiorari or any other appropriate writ, order or direction to quash and set aside impugned notice FORM GST Reg-03 dated 15/09/2025 issued by respondent no. 2, bearing reference number ZA 3609250346755 whereby the petitioners application for cancellation of registration bearing ARN number AA3609250192652 was rejected and the GST registration was also suspended w.e.f., from 15.09.2025 and to restore the suspended the GST registration of the petitioner

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 allow the voluntary cancelation of the GST registration on the request of the petitioner, by application dated 15.09.2025 vide ARN AA3609250192652, pending before the respondent pending disposal of the above writ petitioner

Counsel for the Petitioner: SRI. SHIVENDER KUMAR SHARMA REP SRI T. NAGARAJ

Counsel for the Respondents: SRI 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. 30215 of 2025

ORDER:

Heard Sri Shivender Kumar Sharma, learned counsel appearing for Sri T. Nagaraj, learned counsel for petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents.

2. Petitioner applied for cancellation of GST registration certificate bearing GSTIN 36AADCU0266C1ZO in Form GST REG-16 on 15.09.2025. In terms of Rule 21A of the Central Goods and Services Tax Rules, 2017 (for short 'CGST Rules'), on such application being made, the registration shall be deemed to be suspended from the date of submission of the application. But, the petitioner got a notice in Form GST REG-03 seeking additional information / clarification / documents relating to application for cancellation, Annexure P.1, which alleges that there are suspicious transactions in GSTIN which needs further verification and scrutiny of records, therefore, application is rejected. The petitioner has assailed the

impugned notice in FORM GST REG-03 on the ground that Rule 9(2) of CGST Rules is inapplicable to the case of the petitioner and also for the reason that it does not disclose specific ground as to what is the nature of suspicious transactions which the petitioner has to reply. The petitioner submits that FORM GST REG-03 issued under Rule 9(2) of CGST Rules is to supply deficient information in processing the application for seeking GST registration. The correct format is notice in Form GST REG-17 under Rule 22 of CGST Rules.

3. Learned counsel for the State submits that the respondent, Deputy State Tax Officer, Range: Jubilee Hills 3, Hyderabad, GST Commissionerate, would examine the matter and issue notice in the form prescribed under Rule 22 of CGST Rules which deals with cancellation of registration if the petitioner's records have disclosed suspicious transactions. He submits that the Writ Petition may be disposed of with liberty to the respondent, Deputy State Tax Officer, Range: Jubilee Hills 3, Hyderabad, GST Commissionerate, to issue

notice to the petitioner in the correct format after withdrawing the impugned notice.

4. In the above facts and circumstances, the instant Writ Petition is 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 CGST Rules which does not apply to the facts of the case. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-L. VIJAYA LAXMI*
ASSISTANT REGISTRAR

//TRUE COPY//

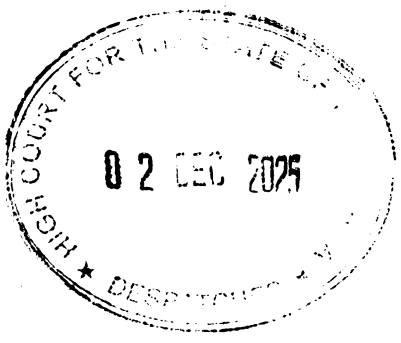
SECTION OFFICER

To,

1. The Principal Secretary, State Commercial Tax Department, Secretariat, T.S.,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. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

HIGH COURT

DATED:07/10/2025



ORDER

WP.No.30215 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11/11/25