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

THURSDAY, THE TWENTY EIGHTH DAY OF AUGUST
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: 21947 OF 2025

Between:

M/s. Shiva Sai Enterprises, 6-183, Bhaghat Singh Chowk Road, Boath, Adilabad, Telangana- 504304 Represented by its Proprietor, Mr. Sridhar Thumu, S/o. Buchanna, aged about 46 years, R/o. 6-183, Boath, Bhagath Singh Chowk, Adilabad- 504 304

...PETITIONER

AND

1. The Superintendent, Adilabad GST Range, 3rd Floor, KNR Estate, Godown Road, Nizamabad-503003
2. The Assistant Commissioner, Nizamabad Division, Medchal GST Commissionerate, D.No.7-9-832/1, KNAR Estate, Godown Road, Nizamabad-50300
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

...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 the in-action of the Respondent No. 1 not deciding the application dated 23.06.2025 and consequently declare the notice vide ref. no. ZA361118012815N dated 12.11.2018 in Form GST REG-17 and Order vide ref. no. ZA361218020796D in Form GST REG-19 dated 18.12.2018 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. ZA361218020796D in Form GST REG-19 dated 18.12.2018 in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner : SRI V.VEERESHAM

Counsel for the Respondents No.1&2 : SRI DOMINIC FERNANDES,
(senior standing counsel for CBIC)

Counsel for the Respondents No.3 : DY.SOLICITOR GENERAL OF INIDA

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.21947 of 2025

ORDER:

Mr. M.Uma Shankar, learned counsel representing Mr. V.Veeresham, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent Nos.1 and 2.

2. Heard learned counsel for the parties.

3. The GST registration of the petitioner was cancelled by an order dated 18.12.2018 by respondent No.1. Petitioner sought revocation by filing an application on 23.06.2025.

4. Rule 23 of the Central Goods and Services Tax Rules, 2017 prescribes as under:

> "**23. Revocation of cancellation of registration.-**
> (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may, subject to the provisions of Rule 10B, submit an application for revocation of cancellation of

registration, in FORM GST REG-21, to such proper officer, within a period of ninety days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

PROVIDED that such period may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorized by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days:

PROVIDED FURTHER that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns:

PROVIDED ALSO that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

PROVIDED ALSO that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the

receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM GSTREG-24.

(4) Upon receipt of the information or clarification in FORM GST REG-24, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant."

5. On the previous date, learned counsel for the petitioner had submitted that the petitioner is interested in carrying out its business in the same name. Upon that, learned Senior Standing Counsel for CBIC was asked to seek instructions as to whether the revocation of cancellation of its registration can be done now even after seven years or that the petitioner can be allowed to continue its business on the same name. On instructions, he submits today that

though the petitioner can undertake business on the same name, but it will have to take a fresh registration number after clearing all the previous dues.

6. Learned counsel for the petitioner submits that petitioner is interested in pursuing with the same business in the same GSTIN number. He has referred to a decision of the Division Bench of this Court in the case of **Apitco Ltd. v. The Union of India**[1] and submitted that this Court had allowed the petitioner to appear before the respondent authorities and after furnishing all the entire GST returns till that date with requisite fee and penalty, directed the respondents to restore the GST registration without any further scrutiny so far as the default of non-payment of GST returns till that date was concerned. The same was as a one time measure.

7. From perusal of the said judgment, it appears that the petitioner could not file returns from time to time leading to issuance of a show cause notice on 14.01.2023. In the instant case, before the COVID pandemic intervened, the

---

[1] 2024 (3) TMI 1161

GST registration of the petitioner was cancelled on 18.12.2018. The facts of the cited judgment are, therefore, distinguishable.

8. Therefore, we deem it proper to dispose of the writ petition with liberty to the petitioner to seek a fresh registration in the same name after clearing its dues and other statutory compliances. If such an application is made within a period of 10 days, the respondent authorities would consider it, in accordance with law.

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

Miscellaneous applications pending, if any, shall stand closed.

SD/- B. REKHA RANI
ASSISTANT REGISTRAR

6

//TRUE COPY//

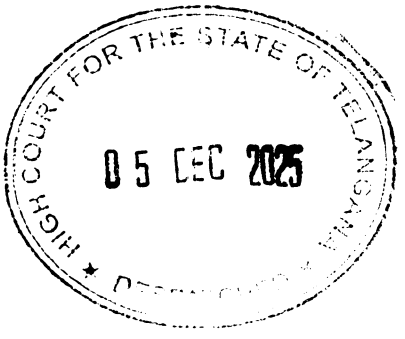
SECTION OFFICER

To,

1. The Superintendent, Adilabad GST Range, 3rd Floor, KNR Estate, Godown Road, Nizamabad-503003
2. The Assistant Commissioner, Nizamabad Division, Medchal GST Commissionerate, D.No.7-9-832/1, KNAR Estate, Godown Road, Nizamabad-50300
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
4. One CC to SRI V. VEERESHAM, Advocate. [OPUC]
5. One CC to SRI DOMINIC FERNANDES, (senior standing counsel for CBIC). [OPUC]
6. One CC to Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
7. Two CD Copies.

HIGH COURT

DATED:28/08/2025



ORDER

WP.No.21947 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9)

Kpl

8/12/25