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

THURSDAY,THE TWENTIETH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH**

**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NO: 35204 OF 2025**

**Between:**

Sri Sadguru Constructions, Registered under Partnership Rep by its Managing Partner Sri. Srinivas Kotini S/o Late K.Satyanarayana Aged about 54 years, O/o Flat No.404, Padmaja Jhansi Enlcave, Bhagya Nagar Colony, KPHB, Kukatpally, Medchal-Malkajgiri dist

**...PETITIONER**

**AND**

1. The Union of India, Rep by its Secretary, Ministery of Finance, Department of Revenue, North Block, New Delhi-110001
2. The Joint Commissioner, Goods and Sales tax department Hyderabad Rural Division, Hyderabad
3. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, C.T. Complex, Nampally, Hyderabad
4. The Assistant Commissioner State Tax, Hydernagar-2 Circle,
5. The Deputy State Tax Officer, Hyder Nagar-2

**...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 Mandamus, declaring the order of the Respondent No.5 vide Reference No.ZA360724046763A dated 23.07.2024 consequently the appeal orders No.ZD3610250104041 dated 11.10.2025 passed by the Respondent No.3 is wholely illegal, arbitrary and against the principles of natural justice and also violative of Articles 14, 19, 21 and 300-A of Constitution of India and

consequently this Hon'ble Court set a side the same and direct the Respondents to restore the GST registration of the petitioner bearing No.36DIFS5623A1ZA

**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 order of the Respondent No.5 vide Reference No.ZA360724046763A dated 23.07.2024 consequently the appeal orders No.ZD3610250104041 dated 11.10.2025 passed by the Respondent No.3 and pass appropriate orders in the interest of justice

**Counsel for the Petitioner : SRI V.S.R.M.V. PRASAD SANAKA**

**Counsel for the Respondent No.1: SRI N BHUJANGA RAO, Deputy Solicitor General of India**

**Counsel for the Respondent Nos. 2 to 5: SRI SWAROOP OORILLA, GP 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.35204 of 2025**

**ORDER:**

Learned counsel Sri V.S.R.M.V.Prasad Sanaka appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.2 to 5.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36ADIFS5623A1ZA was cancelled vide impugned order passed in Form GST REG-19 dated 23.07.2024 for non-filing of returns for a consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on the ground of delay. Thereafter, the petitioner has filed the instant writ petition for revocation of cancellation of GST registration certificate.

3. Learned counsel for the petitioner submits that the main reason for non-submission of returns is that the

petitioner was forced to stop its business and the tax consultant has not filed the returns despite receiving instructions from the petitioner and it was also unaware of the show cause notice and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration certificate but the GST portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, the petitioner prays that the respondent authorities may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration certificate was on account of non-filing of returns for the consecutive period of six months.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration certificate of the petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, if the petitioner approaches the

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

6. The instant writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministery of Finance, Department of Revenue, North Block, The Union of India, New Delhi-110001
2. The Joint Commissioner, Goods and Sales tax department Hyderabad Rural Division, Hyderabad
3. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, C.T. Complex, Nampally, Hyderabad
4. The Assistant Commissioner State Tax, Hydernagar-2 Circle,
5. The Deputy State Tax Officer, Hyder Nagar-2
6. One CC to SRI V.S.R.M.V. PRASAD SANAKA, Advocate [OPUC]
7. One CC to SRI N BHUJANGA RAO, Deputy Solicitor General of India
8. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
9. Two CD Copies

PVL
LS

**HIGH COURT**

**DATED:20/11/2025**

**ORDER**

**WP.No.35204 of 2025**




**DISPOSING OF THE WRIT PETITION**

**WITHOUT COSTS**

(12) lgk
28/11/25