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

MONDAY,THE TWENTY SECOND DAY OF SEPTEMBER
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: 15958 OF 2025

Between:

M/s. Sri Venkateswara Chemicals, Krishna Tulasi Residency, Flat No. 301, Plot No. 14, Manikonda Gardens Colony, Manikonda, Hyderabad, Telangana Rep. by its Proprietrix, Smt. Putta Mounika.

...PETITIONER

AND

1. The Superintendent, o/o The Assistant Commissioner, Shamshabad GST Division, VIP Hills, Jai Hind Enclave, Madhapur, Hyderabad, Telangana - 500081.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by the rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
4. Principal Commissioner, Central Goods and Services Tax, Hyderabad .
   (Respondent No.4 is impleaded as per C.O. dated 22.09.2025 in W.P.No. 15958 of 2025)

...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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Order of Cancellation of Registration vide Reference No. ZA3607240064281, dated 03-07-2024, passed by the First Respondent, is contrary to law, violative of the principles of natural justice, invalid, non-est, deemed to have never been issued, not an order in the eye of law, arbitrary, capricious, unjust, unsustainable and illegal and consequently set aside the same and direct the Respondents to restore the Registration Certificate 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 permit the Petitioner to carry on its business by suspending the impugned "Order of Cancellation of Registration" vide Reference No. ZA3607240064281, dated 03-07-2024, passed by the First Respondent

Counsel for the Petitioner: SRI. G NARENDRA CHETTY

Counsel for the Respondent No.1: SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent Nos.2&4: SRI M. SRIKANTH REDDY (SENIOR SC FOR CBIC)

Counsel for the Respondent No.3: DY. SOLICITOR GENERAL OF INDIA

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.15958 of 2025

ORDER:

Heard Mr.G.Narendra Chetty, learned counsel for the petitioner and Mr.Srikanth Reddy, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 and 3.

2. Petitioner's GST registration has been cancelled after issuance of a show cause notice dated 15.06.2023 by order dated 03.07.2024 issued in Form GST REG-19 in terms of Rule 22(3) of the Central Goods and Services Tax Rules, 2017 (for short, 'the Rules') impugned herein.

3. A counter-affidavit has been filed on behalf of respondents No.1 and 3. However, it appears that the petitioner has not approached the competent authority in terms of Rule 23 of the Rules for revocation of cancellation of its registration.

4. Learned counsel for the petitioner submits that if liberty is granted, the petitioner may approach the Principal Commissioner, Central Goods and Services Tax,

Hyderabad/competent authority/respondent No.4 for revocation of its cancellation of registration.

5. Having heard learned counsel for the parties, we are inclined to allow liberty to the petitioner to approach the Principal Commissioner, Central Goods and Services Tax, Hyderabad/competent authority for revocation of its cancellation of registration within a period of two (02) weeks. In case such an application is made within two weeks, respondent No.4/competent authority would consider the same on its own merits. Needless to say, petitioner is at liberty to raise all grounds and facts in its application for revocation.

6. Accordingly, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- C. DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent, o/o The Assistant Commissioner, Shamshabad GST Division, VIP Hills, Jai Hind Enclave, Madhapur, Hyderabad, Telangana - 500081.
2. The Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
3. The Secretary(Finance)Union of India, Ministry of Finance, North Block, New Delhi - 110001.
4. One CC to SRI. G. NARENDRA CHETTY, Advocate [OPUC]
5. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. One CC to SRI. M SRIKANTH REDDY (SENIOR SC FOR CBIC) [OPUC]
7. One CC to DY. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

B M
GJP

HIGH COURT

DATED:22/09/2025

ORDER

WP.No.15958 of 2025



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(11)
13/11/25
b-KS