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

WEDNESDAY, THE ELEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 3914 OF 2026

Between:

Dhantla Aadi Reddy, S/o. Anji Reddy age 36 years, Trade Name: M/s. Naganjaneya Traders, Door No.5-143, Ground Floor, Railway Station Road, Mahabubnagar, Telangana-509001

...PETITIONER

AND

1. Deputy State Tax Officer, Mahabubnagar Circle, Nalgonda Division.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, r Floor, Sansad Marg, New Delhi-110 001.

...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 setting aside the show cause notice dated 15.4.2025 and order dated 14.5.2025 passed by the 1st Respondent cancelling the Petitioners GST Registration as confirmed by the 2nd Respondent in the appellate order dated 29.12.2025 as being in gross violation of principles of natural justice, not based on any evidence, high handed, arbitrary and in gross violation of the Petitioners fundamental right of freedom under Article 19(1)(g) of the Constitution of India.

IA NO: 1 OF 2026

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 grant interim suspension of the order dated 14.5.2025 passed by the 1st

Respondent, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: SRI N. BHUJANGA RAO,
Deputy Solicitor General of India

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

The Hon'ble The Chief Justice Sri Aparesh Kumar Singh

and

The Hon'ble Sri Justice G.M.Mohiuddin

Writ Petition No.3914 of 2026

Dated: 11.03.2026

Between:

Mr. Dhantla Aadi Reddy
Trade Name: M/s. Naganjaneya Traders
D.No.5-143, Ground Floor, Railway Station Road,
Mahabubnagar, Telangana-509001 ...Petitioner

and

Deputy State Tax Officer
Mahabubnagar Circle,
Nalgonda Division and 3 others ...Respondents

Order:

Heard Mr. Karthik Ramana Puttamreddy, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents No.1 to 3.

2. The impugned show cause notice in Form GST REG-17 dated 15.04.2025, issued under Rule 22(1) of the Goods and Services Tax Rules, 2017 (for short 'the Rules'), for cancellation of GST registration of the petitioner and the consequential order of cancellation of registration in Form GST REG-19 dated 14.05.2025, passed by respondent No.1 under Rule 22(3) of the Rules, are under challenge.

3. The petitioner has also challenged the appellate order dated 29.12.2025, whereby the order of cancellation of GST registration has been confirmed.

4. The primary ground of challenge to all these proceedings is absence of proper reasons in the show cause notice and in the order of cancellation and denial of opportunity of hearing by the appellate authority.

5. Learned counsel for the petitioner submits that except stating that there is violation of Section 29(2)(e) of the Goods and Services Tax Act, 2017 (for short 'the GST Act'), in obtaining registration by fraud, willful misstatement or suppression of facts, no other supporting materials were enclosed to the show cause notice. Though a formal reply was not filed by the petitioner to the show cause notice, he had appeared before the proper officer and explained the reasons for amendment to the place of business. However, without considering the same, the impugned order was passed, only quoting the relevant provision of Section 29(2)(e) of the GST Act, without any findings. It is submitted that the appeal preferred against the impugned order was disposed of by seeking parawise remarks from the Deputy State Tax Officer, Mahabubnagar Circle, without notice to the petitioner, on the contents thereof. It is therefore in violation of the procedure prescribed under Section 29(2)(e) of the GST Act and the

relevant Rules. Therefore, the petitioner has assailed the impugned proceedings.

6. Learned Special Government Pleader for State Tax submits, on instructions, that the impugned show cause and the impugned order of cancellation of registration of course does not reflect the findings on the basis of which the registration of the petitioner was cancelled and they only quote relevant provision of Section 29(2)(e) of the GST Act. He submits that the matter can be remanded to the proper officer, who would pass a fresh order, after giving an opportunity to the petitioner to submit his reply.

7. Having regard to the facts and circumstances noted above and since it appears that the impugned show cause notice and the impugned order of cancellation of registration suffer from non-application of mind and are bereft of any reasons or findings, the same cannot be upheld in the eye of law. It further appears that the appellate authority has also asked for parawise remarks from Deputy State Tax Officer, Mahabubnagar Circle, on the appeal filed by the petitioner and the petitioner appeared on 19.09.2025, but the remarks obtained from the Deputy State Tax Officer, Mahabubnagar Circle, were not given to the petitioner to controvert the same.

8. In view of the above, the impugned show cause notice and the order of cancellation of registration dated 14.05.2025 and also the appellate order

dated 29.12.2025 are set aside and the matter is remanded to the proper officer to pass a fresh order in accordance with law within a period of four weeks from the date of receipt of a copy of this order, after giving an opportunity of submitting reply and personal hearing to the petitioner. Petitioner should appear before the proper officer on 23.03.2026.

9. The Writ Petition is accordingly disposed of. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

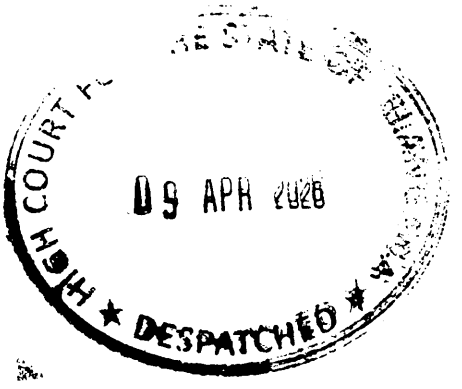
To,

1. Deputy State Tax Officer, Mahabubnagar Circle, Nalgonda Division.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. The Principal Secretary to Government, Revenue (CT-II) State of Telangana, Department, Secretariat, Hyderabad.
4. The Secretary, Ministry of Finance, Union of India, Jeevan Deep Building, r Floor, Sansad Marg, New Delhi-110 001.
5. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX [OPUC]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

BN
BS

HIGH COURT

DATED:11/03/2026



ORDER

WP.No.3914 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 copies
by
11/4/26