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. 11175 of 2026

DATED : 15.04.2026

Between:

M/s. Inam Impex Private Limited

… Petitioner

AND

The Deputy State Tax Officer,
Gandhinagar Circle, Hyderabad and three others

… Respondents

ORDER:

Sri Shaik Jeelani Basha, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents.

2. The petitioner's registration was cancelled *vide* Order for Cancellation of Registration in FORM GST REG-19 dated 09.09.2024 as invoices were issued without supply of goods or services in violation of Rule 21(b) of the Central Goods and Services Tax Rules, 2017/State Goods and Services Tax Rules, 2017 (for short 'the Rules'). The petitioner filed an application

for revocation of cancellation of registration along with delay condonation application on 24.02.2025 before the Deputy State Tax Officer. On 27.02.2025, a show cause notice was issued to the petitioner. Thereafter, on 05.03.2025, an order was passed rejecting its application for condonation of delay in filing an application for revocation of cancellation of registration. The petitioner has preferred the instant Writ Petition challenging the said order dated 05.03.2025.

3. Learned counsel for the petitioner submits that without giving adequate opportunity to the petitioner for filing a reply to the show cause notice, its application has been rejected. If the matter is remanded to the competent authority, the petitioner may file its reply and a fresh order may be passed upon hearing the petitioner. Learned counsel for the petitioner also submits that the application for revocation of cancellation of registration was made within the prescribed period of 270 days from the date of cancellation of registration. Therefore, rejection of application for cancellation of registration on the ground of delay is erroneous.

4. Upon hearing the learned counsel for the parties and in the facts and circumstances noted above, this Court is of the view that the impugned order dated 05.03.2025 was passed on the application for condonation of delay in filing revocation application of cancellation of registration. However, such an application can be filed before the competent authority within the period of 270 days as provided under Rule 23 of the Rules. Therefore, the impugned order dated 05.03.2025 is set aside. The petitioner shall file its reply to the show cause notice dated 27.02.2025 before the Joint Commissioner, Gandhi Nagar, within two (2) weeks. The Joint Commissioner shall take fresh decision upon its application for revocation of the order of cancellation within a period of two (2) weeks thereafter.

5. Learned counsel for the petitioner submits that despite the liberty granted by this Court in the order dated 31.03.2026 in Writ Petition No.9234 of 2026, the petitioner is unable to make the pre-deposit in the process of filing appeal due to the blocking of the electronic credit ledger since 09.09.2024. It is

open to the petitioner to pay the statutory pre-deposit through electronic cash ledger in terms of Section 49(3) of the Central Goods and Services Tax Act, 2017/State Goods and Services Tax Act, 2017.

The instant Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

15th APRIL, 2026.

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