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.21777 of 2026

Dated:10.07.2026

Between:

M/s. The Coffee Boys

...Petitioner

and

Inspector Gachibowli II,
Central Tax, Gachibowli Range, Ranga Reddy, Kukatpally,
Allwyn Colony, Lords Court Building, Plot No.80 and 81,
Survey No.166, Near South India Shopping Mall, Ushamullapudi Road,
A.S.Raju Nagar, Kukatpally, Hyderabad,
and another.

...Respondents

ORDER:

Learned counsel Sri Srinarayan Toshniwal appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for the respondents.

2. The Goods and Services Tax (GST) registration of the petitioner was cancelled *vide* Order for Cancellation of Registration passed in Form GST REG-19 dated 17.07.2025 for non-filing of returns for a consecutive period of six months. Now, it is time-barred to prefer an appeal by the petitioner against the order of cancellation of GST registration. Therefore, the petitioner has filed the instant writ petition for revocation of cancellation of GST registration.

3. Learned counsel for the petitioner submits that at the relevant period due to financial difficulties the petitioner was unable to meet day-to-day operational expenses and was unable to continue its business operations which resulted in non-filing of returns and the said non-filing was neither wilful nor deliberate. Though the petitioner has sought to file an application for revocation of cancellation of GST Registration, the GST portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, the petitioner prays that respondent No.1 may be directed to entertain the petitioner’s application manually and take a decision thereupon in accordance with law.

4. Learned Senior Standing Counsel for CBIC submits that the apparent reason for cancellation of GST registration 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 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 two weeks from today for submission of application for revocation of cancellation of GST registration 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.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

10.07.2026
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