

[3488]

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

WEDNESDAY, THE EIGHTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 10424 OF 2026

Between:

M/s. Anjaneya Kirana Merchant, 4-1-68, CCI Road, Tandur, Vikarabad, Telangana
-501141 Rep. by its Proprietor Sri. Krishna Kumar Shekapuram, S/o. Shekapuram
Venkaiah, Aged about 51 Years, R/o. Vikarabad, Telangana.

...PETITIONER

AND

1. The Deputy State Tax Officer, Vikarabad, Telangana.
2. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
3. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.

...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 particularly in the nature of Writ of MANDAMUS declaring the Impugned order of rejection of application for revocation of Cancellation dated 17-12-2025 consequent to the order passed on 20-11-2025 where the order for cancellation of -registration, without assigning any cogent reasons, with the effective cancellation date arbitrarily fixed as 31-12-2023, in violation of Section 29 of the CGST Act and Rules, as illegal, arbitrary, unjust and violation of principles of natural justice and consequently direct the Respondents to give an opportunity to restore /

revoke the order of the cancellation the registration of the Petitioner license under GSTIN No. 36AZAPK5957B1ZH.

I.A. 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 direct the Respondent No. 1 to revoke the Impugned order of rejection of application for revocation of Cancellation dated 17-12-2025 consequent to the order passed on 20-11-2025 where the order for cancellation of registration, without assigning any cogent reasons pending disposal of the writ petition.

Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI

**Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVT
PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3: 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.10424 of 2026

Dated: 08.04.2026

Between:

M/s. Anjaneya Kirana Merchant,
4-1-68, CCI Road, Tandur,
Vikarabaad, Telangana-501141,
Rep. by its Proprietor,
Sri Krishna Kumar Shekapuram

...Petitioner

and

The Deputy State Tax Officer,
Vikarabad, Telangana and 2 others

...Respondent

Order:

Heard Mr. V.Ganesh Bhujanga Rao, learned counsel appearing for petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents No.1 and 2.

2. The petitioner filed an application for revocation of cancellation of registration before the competent authority against the order for cancellation of registration dated 20.11.2025 issued in FORM GST REG-19. A show cause notice was issued on 04.12.2025. However, the petitioner failed to file reply, leading to rejection of the application for revocation of cancellation of registration *vide* order dated 17.12.2025. By that time, the limitation for filing an appeal had also expired.

3. Learned counsel for the petitioner submits that he relied upon the accountant for filing of monthly returns and was unaware of the show cause notice. As such, reply to the show cause notice could not be filed inadvertently. Therefore, one opportunity may be granted to the petitioner either to file reply to the show cause notice for fresh consideration of its application for revocation of cancellation of registration or to make a fresh application for revocation of cancellation of registration.

4. Learned Special Government Pleader for State Tax submits that the petitioner may be allowed to submit fresh application for revocation of cancellation of registration before the competent authority within a stipulated period, which may be considered by the competent authority in accordance with law.

5. Considering the submissions made by the learned counsel for the parties and in the facts and circumstances and the grounds stated in the writ affidavit, we deem it proper to give liberty to the petitioner to file a fresh application for revocation of cancellation of registration before the competent authority within a period of two (2) weeks, manually. If such an application is filed, the competent authority would consider the same in accordance with law without being prejudiced by the rejection of the earlier application on ground of failure to file reply.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Vikarabad, Telangana
2. The Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana, State of Telangana.
3. The Secretary, Union of India, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
4. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

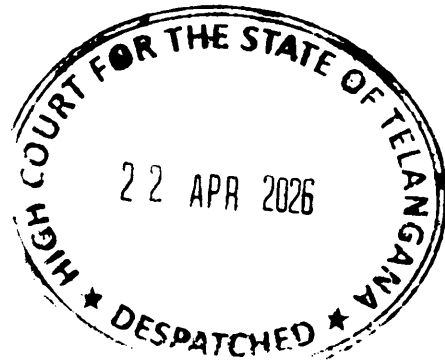
PSK.
TKS



HIGH COURT

DATED: 08/04/2026

**ORDER
WP.No.10424 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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