

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. 11200 of 2026

DATED : 15.04.2026

Between:

M/s. Tadikamalla Prabhudas Contractor

... Petitioner

AND

**Deputy State Tax Officer,
O/o Assistant Commissioner (State Taxes),
Kothagudem-I Circle, Warangal, and two others**

... Respondents

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

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

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36AHHPT5164E2Z4 was cancelled *vide* impugned order passed in Form GST REG-19 dated 20.06.2024 for non-filing of returns for a

consecutive period of six months. The petitioner preferred a time-barred appeal against the order of cancellation of registration certificate which has been dismissed on the ground of delay. Thereafter, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST registration certificate.

3. Learned counsel for the petitioner submits that there are no Goods and Services Tax dues left to be paid by the petitioner. It is submitted that non-filing of returns was for the reason that the accountant of the petitioner had not filed returns on the *bona fide* impression that the petitioner had no business during the relevant tax period and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration certificate, the GST portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, the petitioner prays that competent authority may

be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned counsel for State Tax submits that he does not have instruction on the assertion that no outstanding dues remain against the petitioner. He, however, submits that the apparent reason for cancellation of GST registration certificate 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 certificate 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 one week from today for submission of application for revocation of cancellation of GST registration certificate, 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, if any pending, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

15th APRIL, 2026.

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