



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3529]

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

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 3957/2026

Between:

1. SRI VISHNU MEDICAL AND FANCY, ITS MANAGING PARTNER SRI MULAMREDDY KRISHNA REDDY, S/C.KOTI REDDY, AGED ABOUT 44 YEARS, 29-19-79, DORNAKAL ROAD, SURYARAOPET, VIJAYAWADA, N.T.R.DISTRICT, A.P.-520002

...PETITIONER

AND

1. THE COMMISSIONER, ST), OFFICE OF COMMISSIONER (STATE TAX), VIJAYAWADA, N.T.R. DISTRICT, A.P.520002
2. THE ASSISTANT COMMISSIONER ST, OFFICE OF ASSISTANT COMMISSIONER(ST) SURYARAOPETA CIRCLE, VIJAYAWADA, D. NO.74-2-20, KMR AND SONS PLAZA, GF., E. KRISHNA NAGAR, YANAMALAKUDURU ROAD VIJAYAWADA, AP-520002

...RESPONDENT(S):

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 or direction or order, more particularly one in the nature of Writ of Mandamus declaring that the to declare the action of the 2nd Respondent in suspending the registration certificate. Form GST REG-06, R.No. 37ABYFS0036PIZC through its Proceedings Show cause notice for cancellation of Registration Form GST REg-17 dated 6-02-2026 as

arbitrary, illegal, unjust and violative of Articles 14 and 21 of the Constitution of India, besides violation of Principles of Natural Justice and fairplay and in utter contravention of the provisions of the CGST/APGST Act, 2017 in the interests of justice and pass

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 suspend the impugned show cause notice for cancellation of registration dated 6-2-2026 issued by the 2nd respondent suspending the registration of petitioner business w.e.f.6-2-2026 in the interests of justice and pass

Counsel for the Petitioner:

1.P A SESHU

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order:

(Per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri P.A. Seshu, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner is registered under the Goods and Services Tax Act, 2017 (for brevity, the "**GST Act**") and has been carrying on business in stocking and selling medicines in the name of M/s. Sri Vishnu Medical & Fancy.

3. The petitioner has now approached this Court being aggrieved by issuance of a notice, dated 06.02.2026 issued by the 2nd respondent calling upon the petitioner as to why the registration of the petitioner should not be cancelled.

4. The show-cause notice, dated 06.02.2026 states that the show-cause notice is being issued on the complaint received by the owner of the premises where the petitioner carries on his business. In this complaint, the owner of the building is said to have stated that the petitioner had obtained registration under the GST Act by suppressing the fact that the petitioner does not have any rental agreement with the owner of the premises. This show-cause notice also states that the registration of the petitioner is suspended with effect from 06.02.2026.

5. The petitioner assails this show-cause notice on the ground that the complaint lodged by the owner of the premises clearly suppresses various facts, including the judgment and decree, dated 01.05.2023 in O.S.No.790 of 2022 on the file of the III Additional Junior Civil Judge, Vijayawada, obtained by the petitioner, against the owner of the premises, and the subsequent suit filed by the owner of the house against the petitioner, which is still pending.

6. All the aforesaid issues, can very well be raised before the 2nd respondent, and the 2nd respondent would have take into all these facts before coming to a conclusion as to whether the 2nd respondent can adjudicate upon these complicated questions of fact and whether the 2nd respondent can pass any orders in view of the pendency of the suits before the civil Court.

7. However, the suspension of the license of the petitioner, would clearly cause hardship to the petitioner as the petitioner would be unable to sell medicines and carry on its business.

8. For all the aforesaid reasons, this Writ Petition is disposed of leaving it open to the petitioner to file its response to the show-cause notice, dated 06.02.2026. Upon such response being filed, the 2nd respondent shall dispose of the proceedings within one (1) week from the date of filing of the response by the petitioner. Further, the petitioner shall be entitled to continue his business on the basis of the registration available to the petitioner under the

GST Act. To that extent, the order of suspension of the license with effect from 06.02.2026 is set aside.

9. This Court is also cognizant of the fact that the owner of the house is not a party to the writ petition. However, no prejudice would be caused to the owner of the premises as the basic complaint against the petitioner would still be considered by the 2nd respondent. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 11.02.2026
Furnish copy by 13.02.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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