



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

[3529]

**TUESDAY, THE SEVENTEENTH 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: 4540/2026

Between:

1.M/S. KANURU VENKATESWARA RAO,, 64-5-11, PATAMATALANKA,
VIJAYAWADA, KRISHNA DISTRICT, ANDHRA PRADESH- 520010
REPRESENTED BY THE KARTA OF HINDU UNDIVIDED FAMILY,
KANURU VENKATESWARA RAO, S/O. LATE K NAGABHUSHANAM,
AGED ABOUT 63 YEARS, 64-5-11, PATAMATALANKA,
VIJAYAWADA, KRISHNA DISTRICT, ANDHRA PRADESH- 520010

...PETITIONER

AND

- 1.THE GOODS AND SERVICE TAX OFFICER, PATAMATA CIRCLE,
VIJAYAWADA-LL DIVISION ANDHRA PRADESH - 520010
- 2.THE APPELLATE AUTHORITY AND ADDITIONAL COMMISSIONER
ST, 5-59, BLOCK 'B', RK SPRING VALLEY EDUPUGALLU,
VIJAYAWADA -521151
- 3.THE CHIEF COMMISSIONER OF STATE TAX, DOOR NO. 12-468-4,
ADJACENT TO NH-16, SERVICE ROAD, KUNCHANAPALLY,
GUNTUR DISTRICT, ANDHRA PRADESH- 522 501
- 4.STATE OF ANDHRA PRADESH, THROUGH PRINCIPAL
SECREATARYTO GOVERNMENT, REVENUE DEPARTMENT
(COMMERCIAL TAX), ANDHRA PRADESH - 522238

...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 topleased to issue a Writ, Order, or direction more particularly one in the nature of a Writ of Mandamus declaring an order for cancellation of GST registration vide Ref. No. ZA370222006992P in Form GST REG-19 dated 04.02.2022 issued by 1st respondent and Order in Appeal No. ZD3709250267408 dated 20.09.2025 and also issued Form APL 02 dated 20.09.2025 issued by 2nd respondent, as being without jurisdiction, violative of the Principles of Natural Justice apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India, and to consequently set aside the same by restoring the GST registration of the Petitioner and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case 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 operation of an order for cancellation of GST registration vide Ref. No. ZA370222006^92P in Form GST REG-19 dated 04.02.2022 in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship

Counsel for the Petitioner:

1.MOHD MUKHAIRUDDIN

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

The Court made the following Order:

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

Heard Mohd Mukhairuddin, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The present Writ Petition has been filed challenging the cancellation of registration of the petitioner under the Goods and Services Tax Act, 2017, by an Order dated 04.02.2022, on the ground of non-filing of the returns and non-payment of taxes. Thereafter, an application for revocation was also dismissed. Aggrieved by the said Order of cancellation dated 04.02.2022, the petitioner has now approached this Court, by way of the present Writ Petition.

3. In a similar circumstance, this Court, by an Order, dated 16.10.2024, in W.P.No.18308 of 2024, had disposed of the Writ Petition with certain directions.

4. Following the said Judgment, this Writ Petition is disposed of with the following directions:

- 1) The petitioner shall file an application for revocation.
- 2) The petitioner shall also file draft returns which the petitioner proposes to file in the event of the registration of the petitioner being restored.
- 3) The petitioner shall also deposit all taxes due on or before 05.03.2026.

- 4) The 1st respondent, who is the Registering Authority-cum-Assigning Authority shall receive the payment of such taxes prior to considering the application for revocation.
- 5) The 1st respondent shall consider the application of the petitioner for revocation and pass orders within 15 days from the date of receipt of the application.
- 6) In the event of the 1st respondent accepting the plea of the petitioner, the registration of the petitioner shall be restored and the petitioner shall file all the returns due till that date.
- 7) In the event of any difficulty for the petitioner to file the application online, the same can be filed manually and the 1st respondent shall accept such manual filing.

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: 17.02.2026
MJA

123

THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION No.: 4540 of 2026

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

17.02.2026

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