

APHC010126712025



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

[3525]

WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6662/2025

Between:

M/s. Sri Venkateswara Industries

...PETITIONER

AND

The State Of Andhra Pradesh and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

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 Peddibhotla Venkata Sai Rajesh, learned counsel appearing for the petitioner, and learned Government Pleader for Commercial Tax, appearing for the respondents.

2. The petitioner herein was earlier registered under the Goods and Services Tax Act, 2017. The said registration was cancelled by an order dated

01.04.2023. The said order is now under challenge on the ground that the petitioner had not filed returns for a continuous period of six months. The petitioner challenges the said order of cancellation on the ground that the said cancellation was done without adequate notice and opportunity being given to the petitioner.

3. The learned Government Pleader for Commercial Tax opposes the same and contends that adequate notice and opportunity of hearing was given to the petitioner.

4. The learned counsel for the petitioner would rely upon the order of this Court, dated 16.10.2024, passed in W.P.No.18308 of 2024, and submits that the present writ petitioner can be disposed of in terms of the said order.

5. Following the said judgment, this writ petition is disposed of with the following directions.

1. The petitioner shall file an application for revocation of registration within two weeks from today.
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 28.03.2025.
4. The 2nd 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 2nd respondent shall consider the application of the petitioner for revocation and pass orders within a period of 15 days from the date of receipt of the application.
6. In the event of the 2nd respondent accepting the plea of the petitioner, the registration of the petitioner shall be restored and the petitioner shall file all 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 2nd 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

Dr. K MANMADHA RAO, J

Js.

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION No.6662 of 2025

(per Hon'ble Sri Justice R Raghunandan Rao)

19th March, 2025

Js.