

IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI

(Special Original Jurisdiction)

WEDNESDAY, THE NINETEENTH DAY OF MARCH

TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6662 OF 2025



Between:

M/s. Sri Venkateswara Industries, Having its Regd. Office at 1/232, Ward No. 1, Kadapa Road, Piler, Annamayya District Rep. by its Proprietor Mr A. Muni Rathnam

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Dept., Velagapudi, Amaravati
2. The Assistant Commissioner (ST), Madanapally Circle, Kadapa Andhra Pradesh

...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, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned order passed by the 2nd Respondent in Reference Number:ZA370423034744K Dt. 21.04.2023 cancelling the GST Registration of the Petitioner as illegal, arbitrary, without jurisdiction, and in violation of principles of natural justice, violative of Sec. 29 of GST Act, 2017 and set aside the same and consequently direct the Respondents to revoke the cancellation of GST Registration and to restore the same.

Counsel for the Petitioner: SRI PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent Nos.1 & 2: GP FOR COMMERCIAL TAX

The Court made the following: ORDER

APHC010126712025



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AT AMARAVATI
(Special Original Jurisdiction)

[3525]

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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.

Sd/- M. SRINIVAS
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary Revenue (CT) Dept., State of Andhra Pradesh, Velagapudi, Amaravati
2. The Assistant Commissioner (ST), Madanapally Circle, Kadapa Andhra Pradesh
3. One CC to Sri Peddibhotla Venkata Sai Rajesh, Advocate [OPUC]
4. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh.
[OUT]
5. Three CD Copies.

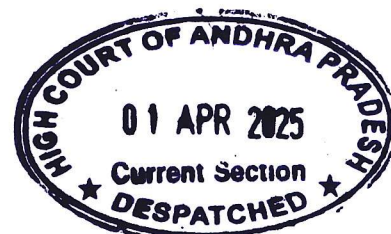
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HIGH COURT

DATED:19/03/2025

ORDER

WP.No.6662 of 2025



DISPOSING OF THE W.P. WITHOUT COSTS