



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

[3529]

WEDNESDAY, THE EIGHTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 8867/2026

Between:

1.SK AND JB COTTON MILLS, 250-1, G.T.ROAD, THIMMAPURAM,
GUNTUR. GUNTUR DISTRICT. STATE OF ANDHRA PRADESH. REP. BY
ITS MANAGING PARTNER MR.SHAIK JANI BASHA AGED 43 YEARS

...PETITIONER

AND

1.THE ADDITIONAL COMMISSIONER ST FAC, APPELLATE AUTHORITY,
VIJAYAWADA - 520 013

2.THE ASSISTANT COMMISSIONER ST, NARASARAOPET CIRCLE,
NARASARAOPET - 522 601

3.THE GOODS AND SERVICES TAX OFFICER, CHILAKALURIPET - 522 616

4.THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY, REVENUE (CT) DEPARTMENT, A.P. SECRETARIAT,
AMARAVATI - 522 020

5.THE UNION OF INDIA, REP. BY ITS SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, NEW DELHI-110 001

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declare the Action of the 1ST Respondent in rejecting the Appeal vide Endorsement, dated 08.12.2025 affirming the Order for cancellation of Registration, dated 19.12.2024 passed by the 2ND Respondent, which was passed without jurisdiction,

without providing sufficient opportunity of being heard to the Petitioner, without following the due process of law, as arbitrary, contrary to the provisions of the Central Goods and Service Tax Act 2017, without DIN, contrary to Article 14, 19(1)(g) and 21 of the Constitution of India and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order for Cancellation of Registration in Form GST REG-19, dated 19.12.2024 passed by the 2ND Respondent, as null and void and pass

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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 the Order for Cancellation of Registration in Form GST REG-19, dated 19.12.2024 passed by the 2nd Respondent and consequently direct the 2nd Respondent to Restore the Registration Certificate of the Petitioner, forthwith, in the interest of Justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

2.

The Court made the following:

The Court made the following Order:

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

Heard Sri Shaik Jilani Basha, learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes 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 19.12.2024, on the ground of non-filing of the returns and non-payment of taxes.

3. Aggrieved by the said Order of Cancellation, dated 19.12.2024, the petitioner has now approached this Court, by way of the present Writ Petition.

4. 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.

5. 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 29.04.2026.

- 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 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 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 2nd respondent shall accept such manual filing.

There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D.SEKHAR,J

Date:08.04.2026
CMK