APHC010186692026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND 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: 9915/2026

Between:

1. SIVAPRASAD RAJU UPPLAPATI, S/O GURAVA RAJU, AGED ABOUT 46 YEARS, OCCUPATION CIVIL CONTRACTOR, RESIDING AT DOOR NO. 4-85-A, PATHIGUNTAVARIPALLI, CHITVEL MANDAL, YSR DISTRICT (KADAPA), ANDHRA PRADESH - 516128.

...PETITIONER

AND

1. THE UNION OF INDIA, REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE, DEPARTMENT NORTH BLOCK, NEW DELHI - 110 001.
2. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX, KURNOOL COMMISSIONERATE, O/O. THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX,KURNOOL CGST DIVISION,NEAR CHILDRENS PARK, KURNOOL - 518 001, ANDHRA PRADESH.
3. THE COMMISSIONER OF STATE TAX, O/O. THE COMMISSIONER OF COMMERCIAL TAXES, GOVERNMENT OF ANDHRA PRADESH, D.NO. 5-56, BLOCK-B, R.K. SPRING VALLEY APARTMENTS, EDUPUGALLU, VIJAYAWADA, ANDHRA PRADESH - 521 151.
4. THE GOODS AND SERVICES TAX OFFICER, RAYACHOTI RANGE, S.N. COLONY, RAYACHOTI YSR DISTRICT, ANDHRA PRADESH - 516 269.

5. THE GOODS AND SERVICES TAX NETWORK GSTN, REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER, 4TH FLOOR, CORE 4B, INDIA HABITAT CENTRE, LODHI ROAD, NEW DELHI - 110 003

...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 tomay be pleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, declaring the action of the 4th Respondent (GSTO, Rayachoti Range) in passing the Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA370522016245U dated 12.05.2022, cancelling the GSTIN No. 37ACZPU9072F2ZK with purported retrospective effect from 30.04.2022, as being void ab initio, illegal, arbitrary, self-contradictory, non-speaking, disproportionate and in violation of Section 29(2) and its proviso of the CGST/APGST Act, Rule 22 of the CGST/APGST Rules, Section 169 of the CGST Act and Articles 14, 19(1)(g) and 21 of the Constitution of India, and set aside the same and consequently direct the Respondents 1 to 4 to forthwith restore the GST Registration bearing GSTIN No. 37ACZPU9072F2ZK to active status.and further direct the 5th Respondent (GSTN) to reopen the GST Portal for the said GSTIN to enable the Petitioner to file all pending GSTR-1 and GSTR-3B returns and discharge the tax liability along with applicable interest and late fee within such time as may be stipulated by this Honble Court,and pass such

<u>IA NO: 1 OF 2026</u>

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 may be pleased to Stay the operation of the Impugned Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA370522016245U dated 12.05.2022 passed by the 4*^ Respondent, in so far as it cancels GSTIN No. 37ACZPU9072F2ZK of the Petitioner with effect from 30.04.2022, and consequently direct the Respondents to treat the said cancellation as held in abeyance pending disposal of this Writ Petition and Pass such

Counsel for the Petitioner:

1. YEDIDA AKHIL PAVAN

Counsel for the Respondent(S):

1. SANTHI CHANDRA
2. GP FOR COMMERCIAL TAX
3.

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri Yedida Akhil Pavan, the learned counsel appearing 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, in FORM GST REG – 19, by an Order, dated 12.05.2022, on the ground of non-filing of the returns and non-payment of taxes.

3. Aggrieved by the said Order of Cancellation, dated 12.05.2022, 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 13.05.2026.

4) The 4th 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 4th 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 4th 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 4th 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.

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R. RAGHUNANDAN RAO, J

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T.C.D.SEKHAR, J

Date:22.04.2026
KPV

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No:9915 of 2026

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

22.04.2026

KPV