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: 10660/2026

Between:

1. M/S. JV TRADERS,, REP. BY ITS PROPRIETOR, MR. K. JAVEED AHAMAD, 17-1-297-13, NIRMALANANDA NAGAR, ANANTHAPURAMU, ANDHRA PRADESH-515 001.

...PETITIONER

AND

1. ASSISTANT COMMISSIONER ST, ANANTHAPURAMU-II CIRCLE, 19-1-558-2-1, SECOND FLOOR, PAR HEIGHTS BUILDING, GOOTY ROAD, ANANTHAPURAMU, ANDHRA PRADESH-515 005.
2. STATE OF ANDHRA PRADESH, REP, BY ITS PRINCIPAL SECRETARY TO GOVERNMENT, REVENUE (CT-II) DEPARTMENT, SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT, AMARAVATHI-522 020.
3. UNION OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF FINANCE, 3RD FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG, 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 a Writ of Mandamus or any other appropriate writ or order or direction setting aside the order dated 2.3.2026 in Form GST REG-19 cancelling the Petitioner's GST registration as being in violation of Section

75(7), principles of natural justice and ultra-vires Section 16 of the GST Act 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 grant interim stay of all further proceedings in pursuance of the impugned order dated 9.1.2026 for the years 2022-23 to 2024-25 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner:

1. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

The Court made the following Order:

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

Heard Sri P.Karthik Ramana, 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 02.03.2026, on the ground of non-filing of the returns and non-payment of taxes.

3. Aggrieved by the said Order of Cancellation, dated 02.03.2026, 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 08.05.2026.

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, interlocutory applications pending, if any shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D.SEKHAR,J

Date:22.04.2026
CMK