APHC010195202026

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

[3529]

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: 9876/2026

Between:

1. M/S. A SQUARE ASSOCIATES (NOW CLOSED),, REP. BY ITS PARTNER, S. SATYANARAYANA, S/O ANNAJI RAO, AGED 52 YEARS, R/O 21-12-188, ANNAJIRAO STREET, INDIRA COLONY, MADHURA NAGAR, VIJAYAWADA, KRISHNA DISTRICT, ANDHRA PRADESH-520013.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER OF STATE TAX, SITHARAMAPURAM CIRCLE, VIJAYAWADA-2 DIVISION, D. NO. 74-2-20, KMR AND SONS PLAZA, II FLOOR, KRISHNA NAGAR, YANAMALAKUDURU ROAD, VIJAYAWADA, NTR DISTRICT, ANDHRA PRADESH - 520008.

2. THE ASSISTANT COMMISSIONER OF STATE TAX, GANDHINAGAR CIRCLE, VIJAYAWADA-2 DIVISION, D. NO. 74-2-20, KMR AND SONS PLAZA, II FLOOR, KRISHNA NAGAR, YANAMALAKUDURU ROAD, VIJAYAWADA, NTR DISTRICT, ANDHRA PRADESH - 520008.

3. THE STATE OF ANDHRA PRADESH, REP. BY THE PRINCIPAL SECRETARY TO THE GOVERNMENT, REVENUE (CT) DEPARTMENT, A.P. SECRETARIAT BUILDING, VELAGAPUDI, GUNTUR DISTRICT, ANDHRA PRADESH.

4. THE UNION OF INDIA, REP. BY THE REP. BY ITS SECRETARY (FINANCE), MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110001.

...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 topleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS holding that the impugned 6 Ex-Parte Best Judgment 'Assessment Orders under Section 62' in Form GST ASMT-13, all dated 31-05-2022, having common Reference No. JA11/37ABBFA7740B1ZT/2022-23, with Case ID Nos. AD3705220098830 AD3705220098814. AD370522009877T AD370522009875X AD37052200898715 and AD3705220098685 respectively for the Months of October, November and December, 2021 and January, February and March, 2022 (all F.Y. 2021-22), passed by the First Respondent under S. 62 of the GST Acts, 2017, which were passed by arbitrarily estimating turnover and imposing tax and interest without any inquiry and material even though the Petitioners' business was closed and the Petitioner had not done any business, and which the Petitioner cannot get withdrawn by filing Returns with Late Fee as its Registration was cancelled by the Department Suo Motu vide 'Order for Cancellation of Registration' vide Reference No. ZA3703230875675, dated 28- 03-2023, w.e.f. 01-10-2021, and which do not contain any electronically generated DINs, as arbitrary, without basis or material, without serving show cause notice and without affording opportunity of personal hearing as arbitrary, capricious, invalid, non-est, not orders in the eye of law, violative of the principles of natural justice, contrary to law and illegal, and consequently set aside the same and also set aside the Order for Cancellation of Registration and direct the Respondents to permit the Petitioner to file its Returns for the subject months along with Late Fees by opening the Portal and direct the Respondent to withdraw the impugned Orders after filing of the Returns by the Petitioner and pass

<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 pleased to grant stay of all further proceedings, including recovery of tax and interest pursuant to the 6 Ex-Parte Best Judgment “Assessment Orders under Section 62” in Form GST ASMT-13, all dated 31-05-2022 having common

Reference No. JA11/37ABBFA7740B1ZT/2022-23, with Case ID Nos. AD3705220098830: AD3705220098814: AD370522009877T: AD370522009875X;AD37052200898715: and AD3705220098685 respectively for the Months of October, November & December, 2021 and January, February and March, 2022 (all F.Y. 2021-22), passed by the First Respondent under S. 62 of the GST Acts, 2017, and pass

Counsel for the Petitioner:

1. G NARENDRA CHETTY

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 Sri G. Narendra Chetty, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, 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 28.03.2023, on the ground of non-filing of the returns and non-payment of taxes.

3. Aggrieved by the said Order of Cancellation, dated 28.03.2023, 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 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: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:9876 of 2026

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

22.04.2026

KPV