

APHC010234142025



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

[3529]

WEDNESDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No:12131 of 2025

Between:

M/s Saleem

...PETITIONER

AND

Superintendent Of Central Tax and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.J.N VENKATA SURESH KUMAR

Counsel for the Respondent(S):

1.

Court made the following Order:

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

Heard Sri J.N. Venkata Suresh Kumar, learned counsel appearing for the petitioner and learned G.P. for Commercial Tax appearing for the respondents.

2. The petitioner has approached this Court by way of the present Writ Petition challenging the cancellation of registration, dated 13.01.2025, bearing Reference No.ZA370125022911V, issued by the 1st respondent.

3. 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.

4. Following the said Judgment, this Writ Petition is disposed of with the following directions:

- 1) The petitioner shall file an application for revocation of cancellation of the registration of the petitioner on or before 27.08.2025.
- 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 27.08.2025.
- 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, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D.SEKHAR, J

Js.

HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
HON'BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION No:12131 of 2025
(per Hon'ble Sri Justice R. Raghunandan Rao)

6th August, 2025

Js