

APHC010234162025



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



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

PRESENT ✓

THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO ✓

AND ✓

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR ✓

WRIT PETITION NO: 12225 OF 2025 ✓

Between: ✓

M/s Shafiya Agencies, Represented by the Proprietor Sri Shaik Mastan Basha
Door No 19-175, Rani Nagar, Old Town, Anantapur, Anantapuram District,
Andhra Pradesh PIN 515001. ✓

...Petitioner ✓

AND

1. Superintendent of Central Tax, Anantapur-2 GST Range, Anantapuram District, Andhra Pradesh PIN 515001. ✓
2. Union of India, Represented by the Secretary to Government of India Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi-PIN-110 001.
3. State of Andhra Pradesh, Represented by the Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN - 522 503 ✓

...Respondents



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 an appropriate writ, order or direction, more in the nature of Writ of Mandamus, setting aside the alleged show-cause Notice to cancel the registration-cum-order of suspending the registration in Form GST REG-17/31 dated 07-03-2025 and also the alleged orders of cancellation of Registration in Form GST REG-19 dated 17-04-2025. ✓

IA NO: 1 OF 2025

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 order of the cancellation of registration in Form GST REG-19 dated 17-04-2025, for the above detailed reasons.

Counsel for the Petitioner: SRI J.N VENKATA SURESH KUMAR ✓

Counsel for the Respondent No.1: MS. SANTHI CHANDRA (SC FOR CBIC) ✓

Counsel for the Respondent No.2: SRI PASALA PONNA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) ✓

Counsel for the Respondent No.3: GP FOR COMMERCIAL TAX ✓

The Court made the following order:

APHC010234162025



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:12225 of 2025

Between:

M/s Shafiya Agencies

...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.GP FOR COMMERCIAL TAX

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 17.04.2025, bearing Reference No.ZA3704250328678, 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.

Sd/- M.PRABHAKAR RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

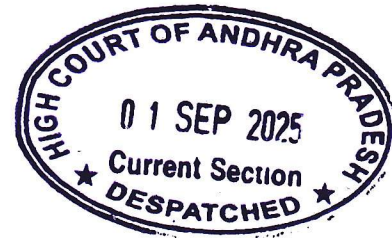
1. The Superintendent of Central Tax, Anantapur-2 GST Range, Anantapuram District, Andhra Pradesh PIN 515001.
2. The Secretary, Union of India, Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi-PIN-110 001.
3. The Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings, Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN -522 503
4. One CC to Sri J.N Venkata Suresh Kumar Advocate [OPUC]
5. One CC to Ms. Santhi Chandra (SC for CBIC) Advocate [OPUC]
6. One CC to Sri Pasala Ponna Rao, Deputy Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
7. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
8. Two CD Copies

TF

HIGH COURT

DATED:06/08/2025

ORDER
WP NO. 12225 OF 2025



DISPOSING OF THE W.P., WITHOUT COSTS