



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



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

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 20977 OF 2025

Between:

M/s. Adiwasi Electricity Consumers Society, Represented by its Proprietor
Pangi Koteswara Rao, S/o.Mohan Rao, Aged about 42 years, R/o. no. 198,
Kantabamguda, Arukuvalley, Alluri Seetharamaraju District Andhra Pradesh -
531 151.

...Petitioner

AND

1. The Additional Commissioner (ST) (FAC), Appellate Authority,
Commercial Tax Department, Government of Andhra Pradesh
Vijayawada - A.P.
2. The Assistant Commissioner G S T, Paderu (Formerly Anakapalli)
Circle Paderu, (Former Visakapatnam) A.S.Raju District, A.P.

...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 a Writ of Mandamus or any other appropriate writ or order or
direction declaring the action of the respondents in confirming the Appeal of

the 2nd Respondent in cancelling the GST registration certificate of the petitioner vide GST No. 37AABAA2820N2ZS, on suomoto is arbitrary, illegal and contrary to law and consequently set-aside the Appeal order dated 07.07.2025 of the 1st Respondent and order for Cancellation of Registration Dt. 27.04.2019 of the 2nd Respondent.

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 orders of the Appeal order dated 07.07.2025 of the 1st respondent thereby to direct the 2nd Respondent to Revive the GST Registration portal of the petitioner GST No. 37AABAA2820N2ZS, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINIVASA RAO PUTLURI

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following order:



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

[3529]

WEDNESDAY, THE THIRTEENTH 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: 20977/2025

Between:

1.ADIWASI ELECTRICITY CONSUMERS SOCIETY, REPRESENTED
BY ITS PROPRIETOR PANGI KOTESWARA RAO, S/O.MOHAN RAO
AGED ABOUT 42 YEARS, R/O. NO. 198, KANTABAMGUDA,
ARUKUVALLEY, ALLURI SEETHARAMARAJU DISTRICT ANDHRA
PRADESH -531 151.

...PETITIONER

AND

1.THE ADDITIONAL COMMISSIONER, APPELLATE AUTHORITY,
COMMERCIAL TAX DEPARTMENT GOVERNMENT OF ANDHRA
PRADESH VIJAYAWADA - A.P.

2.THE ASSISTANT COMMISSIONER G S T, PADERU (FORMERLY
ANAKAPALLI) CIRCLE PADERU, (FORMER VISAKAPATNAM)
A.S.RAJU DISTRICT, A.P.

...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 declaring the action of the respondents in confirming the Appeal of the 2nd Respondent in cancelling the GST registration certificate of the petitioner vide GST No. 37AABAA2820N2ZS, on suo moto is arbitrary, illegal and contrary to law and consequently set-aside the Appeal order dated

07.07.2025 of the 1st Respondent and order for Cancellation of Registration
Dt. 27.04.2019 of the 2nd Respondent and pass

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 orders of the Appeal order dated 07.07.2025 of the 1st respondent thereby to direct the 2nd Respondent to Revive the GST Registration portal of the petitioner GST No. 37AABAA2820N2ZS, pending disposal of the above Writ Petition and pass

Counsel for the Petitioner:

1.SRINIVASA RAO PUTLURI

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 Srinivasa Rao Putluri, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax 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 10.06.2019, on the ground of non-filing of the returns and non-payment of taxes.

3. Aggrieved by the said Order of Cancellation, dated 10.06.2019, 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 03.09.2025.

- 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.

SD/- SHAIK MOHD. RAFI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

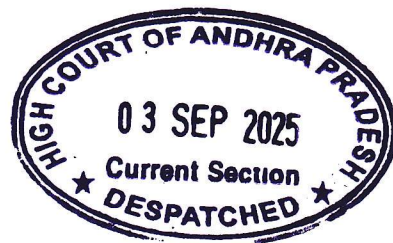
1. The Additional Commissioner (ST) (FAC), Appellate Authority, Commercial Tax Department, Government of Andhra Pradesh Vijayawada - A.P.
2. The Assistant Commissioner G S T, Paderu (Formerly Anakapalli) Circle Paderu, (Former Visakapatnam) A.S.Raju District, A.P. **(By Speed Post)**
3. One CC to Sri Srinivasa Rao Putluri Advocate [OPUC]
4. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
5. Two CD Copies

TF

HIGH COURT

DATED:13/08/2025

**ORDER
WP NO. 20977 OF 2025**



DISPOSING OF THE W.P., WITHOUT COSTS