



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: 21452 OF 2025

Between:

Veerla Bhaskara Rao, S/o. Balakrishna Murhti, Age 45 years, (Represented by the Proprietor) Plot No. 12, Sri Shirdi Sai Nagar, Velpur, Kankipadu Mandal, Krishna District - 521256.

...PETITIONER

AND

1. The Assistant Commissioner, Penamaluru Corcle, Vijayawada III Division, Krishna District
2. The Union of India, Department of Revenue, Rep. by its Secretary (Revenue), North Block, New Delhi.
3. The Principal Secretary Revenue, (CT) Dept., State of Andhra Pradesh, Velagapudi, Amaravati.

...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, order, or direction, more particularly one in the nature of Mandamus to set aside the impugned GST Registration cancellation order issued in Form GST REG-19, vide Order No.ZA370424002127Y dated 02/04/2024 and to consequently, direct the Respondents to restore the

Petitioners GST registration (GSTIN 37AGPPV3517J1ZR) forthwith, especially in view of the fact that the petitioner had already filed all the pending returns and paid the dues.

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 operation of the impugned GST Registration cancellation order issued in Form GST REG-19, vide Order No.ZA370424002127Y dated 02/04/2024 and permit the petitioner to continue business operations, pending disposal of the main writ petition.

Counsel for the Petitioner: SRI GANIPAY SUNEEL KUMAR

Counsel for the Respondent Nos.1 & 3: GP FOR COMMERCIAL TAX

**Counsel for the Respondent No.2: THE ADDL. SOLICITOR GENERAL OF
INDIA**

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: 21452/2025

Between:

1.VEERLA BHASKARA RAO, S/O. BALAKRISHNA MURHTI, AGE 45
YEARS, (REPRESENTED BY THE PROPRIETOR) PLOT NO. 12, SRI
SHIRDI SAI NAGAR, VELPUR, KANKIPADU MANDAL, KRISHNA
DISTRICT - 521256.

...PETITIONER

AND

1.THE ASSISTANT COMMISSIONER, PENAMALURU CORCLE,
VIJAYAWADA III DIVISION, KRISHNA DISTRICT

2.THE UNION OF INDIA, DEPARTMENT OF REVENUE, REP. BY ITS
SECRETARY (REVENUE), NORTH BLOCK, NEW DELHI.

3.THE PRINICIPAL SECRETARY REVENUE, (CT) DEPT., STATE OF
ANDHRA PRADESH, VELAGAPUDI, AMARAVATI.

...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 a writ, order, or direction, more particularly one in the nature of Mandamus to set aside the impugned GST Registration cancellation order issued in Form GST REG-19; vide Order No. ZA370424002127Y dated 02/04/2024 and to consequently, direct the Respondents to restore the Petitioners GST registration (GSTIN

37AGPPV3517J1ZR) forthwith, especially in view of the fact that the petitioner had already filed all the pending returns and paid the dues and to 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 operation of the impugned GST Registration cancellation order issued in Form GST REG-19, vide Order No. ZA370424002127Y dated 02/04/2024 and permit the petitioner to continue business operations, pending disposal of the main writ petition and to pass

Counsel for the Petitioner:

1. GANIPAY SUNEEL KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

The petitioner has approached this Court by way of the present Writ Petition challenging the cancellation of registration, dated 02.04.2024, bearing Reference No.ZA370124002127Y, issued by the 1st respondent.

2. 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.

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

- 1) The petitioner shall file an application for revocation of the cancellation of the registration of the petitioner on or before 03.09.2025;
- 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 03.09.2025;
- 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, interlocutory applications pending, if any shall stand closed.

Sd/- M. PRABHAKAR RAO
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner, Penamaluru Circle, Vijayawada III Division, Krishna District
2. The Secretary (Revenue), Department of Revenue, Union of India, North Block, New Delhi.
3. The Principal Secretary Revenue, (CT) Dept., State of Andhra Pradesh, Velagapudi, Amaravati.
4. One CC to Sri Ganipay Suneel Kumar, Advocate [OPUC]
5. One CC to the Additional Solicitor General of India, High Court of A.P.[OPUC]
6. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
7. Two CD Copies.

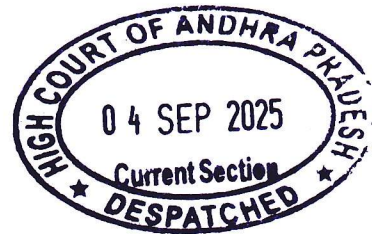
ssb

HIGH COURT

DATED:13/08/2025

ORDER

WP No.21452 OF 2025



DISPOSING OF THE W.P. WITHOUT COSTS