

HIGH COURT OF ANDHRA PRADESH AT AMARAVATHI

Writ Petition No. 33276 of 2025

PROCEEDING SHEET

Sl.No.	DATE	ORDER	Office Note
	09.12.2025	<u>RRR, J & TCDS, J</u> Learned counsel for the petitioner submits that the petitioner had paid late fee for filing returns, but the same were not accepted on the ground that the registration of the petitioner has been cancelled. He would submit that in such circumstances, the deeming provision under Section 62(2) of the GST Act would be available to the petitioner. Learned Government Pleader seeks time to obtain instructions. Post on 17.12.2025. <u>RRR,J</u> <u>TCDS,J</u> KA	

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