



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

[3529]

**TUESDAY, THE SEVENTEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 33276/2025

Between:

M/s. Khaja Moinuddin Shaik,

...PETITIONER

AND

The Assistant Commissioner St and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.G NARENDRA CHETTY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order:

I.A.No.1 of 2026

This is an Interlocutory Application filed to amend the prayer in the Writ Petition for permitting the petitioner to challenge the order of cancellation of registration.

For the reasons stated in the affidavit, filed in support of the application, this Interlocutory Application is allowed.

W.P.No.33276 of 2025

The petitioner is essentially challenging the refusal of the respondent in accepting the late fee and returns being filed by the petitioner, under Section 62 of the GST Act. It appears that the said rejection was on the ground that the registration of the petitioner had already been cancelled and the system would not accept the returns being filed by the petitioner.

It appears that the registration of the petitioner has been cancelled on the ground of non-filing of returns.

In the circumstances, following the earlier Judgments of this Court, there shall be an interlocutory direction to the respondents to restore the registration of the petitioner, subject to the following conditions:

- 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 02.04.2026.
- 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.

Post on 15.04.2026.

R RAGHUNANDAN RAO, J

T.C.D.SEKHAR, J

MJA