IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE SEVENTEENTH DAY OF MARCH

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 33276 OF 2025

Between:

M/s. Khaja Moinuddin Shaik, 5/1/555, Siva Nagar, Badvel, YSR Kadapa District, Andhra Pradesh, Rep. by its Proprietor Shaik Khaja Moinuddin.

Petitioner

AND

1. The Assistant Commissioner (ST), Kadapa-II Circle, Kadapa Division, D.No 1/499, 2nd Floor, Opp. YSR Guest House, Smith Road, Near Zilla Parishad, Kadapa, YSR Kadapa District, Andhra Pradesh-516001.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, AP Secretariat Buildings Velagapudi, Guntur District, Andhra Pradesh
3. The Union of India, rep. by the rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi- 110001.
4. The Branch Manager, HDFC Bank, Mydukur Road Budvel, YSR Kadapa District, Andhra Pradesh.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of MANDAMUS holding that the impugned Ex-Parte Best Judgment Assessment Order in Form GST ASMT-13, vide Reference No.

37NEPS2610E1Z8, dated 13-06-2024, passed by the First Respondent under S. 62 of the GST Acts, 2017, for the Months of January, February, March and April, 2024, which should be deemed to have been withdrawn as the Petitioner has tried to file the Final Return along with Late Fee on 13-08-2025, but was not accepted as the Petitioners Registration was cancelled w.e.f. 31-12-2023, though the late fee was received, and which does not contain any electronically generated DIN, which does not contain any Signature/Digital Signature and is an unsigned order, which is arbitrary, without basis or material, without serving show cause notice and without affording opportunity of personal hearing as arbitrary, capricious, invalid, non-est, not orders in the eye of law, violative of the principles of natural justice, contrary to law and illegal, and consequently set aside the same and further set aside the Order of Cancellation of Registration, dated 05-08-2024, passed by the First Respondent, and permit the Petitioner to file its pending Monthly Returns pass such other Order or Orders as may be deemed fit and proper in the facts and circumstances of the case and in the interests of justice.

(Main prayer was amended as per c.o.dt.17.3.2026 vide I.A.No.1 of 2026 in W.P.No.33276 of 2025).

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to permit the Petitioner to amend its Main Prayer in paragraph 16 of the Affidavit filed in support of the above Writ Petition No. 33276 of 2025 by substituting the following prayer It is therefore prayed that this Hon'ble High Court be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS holding that the impugned Ex-Parte Best Judgment Assessment Order in Form GST ASMT-13, vide Reference No. 37NEPS2610E1Z8, dated 13-06-2024, passed by the First Respondent under S. 62 of the GST Acts, 2017, for the Months of January, February, March and April, 2024, which should be deemed to have been withdrawn as the Petitioner has tried to file the Final Return along with

Late Fee on 13-08-2025, but was not accepted as the Petitioner's Registration was cancelled w.e.f. 31.12. 2023, though the late fee was received, and which does not contain any electronically generated DIN, which does not contain any Signature/Digitai Signature and is an unsigned order, which is arbitrary, without basis or material, without serving show cause notice and without affording opportunity of personal hearing as arbitrary, capricious, invalid, non-est, not orders in the eye of law, violative of the principles of natural justice, contrary to law and illegal, and consequently set aside the same and further set aside the Order of Cancellation of Registration, dated 05-08-2024, passed by the First Respondent, and permit the Petitioner to file its pending Monthly Returns, Pending disposal of WP 33276 of 2025, on the file of the High Court.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of tax and interest pursuant to the impugned Ex-Parte Best Judgment Assessment Order in Form GST ASMT-13, vide Reference No. 37BNEPS2610E1Z8, dated 13-06-2024, passed by the First Respondent under S. 62 of the GST Acts, 2017, for the Months of January, February, March and April, 2024, Pending disposal of WP 33276 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of operation of the impugned "Notice to a third person under Section 79(1)(c)" of the GST Acts, 2017, dated 12-05-2025, issued by the First Respondent to the Fourth Respondent Bank, where the Petitioner is having its Account No. 50100003599150, Pending disposal of WP 33276 of 2025, on the file of the High Court.

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of G

NARENDRA CHETTY Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent No.1 and 2, Additional Solicitor General of India for R3 and the Court made the following.

ORDER

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.

SD/- G.HELANAIDU
DEPUTY REGISTRAR

//TRUE COPY// **SECTION OFFICER**

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To,

1. The Assistant Commissioner (ST), Kadapa-II Circle, Kadapa Division, D.No 1/499, 2nd Floor, Opp. YSR Guest House, Smith Road, Near Zilla Parishad, Kadapa, YSR Kadapa District, Andhra Pradesh-516001.
2. The Principal Secretary to the Government, State of Andhra Pradesh, Revenue (CT) Department, AP Secretariat Buildings Velagapudi, Guntur District, Andhra Pradesh (by **Special Messenger**)
3. The Secretary, Union of India, (Finance), Ministry of Finance, North Block, New Delhi- 110001.
4. The Branch Manager, HDFC Bank, Mydukur Road Budvel, YSR Kadapa District, Andhra Pradesh. (addressee 1, 3 and 4 by **RPAD**)
5. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
7. One CC to Additional Solicitor General of India, Advocate [OPUC]
8. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:17/03/2026

Post on 15.04.2026

ORDER

WP.No.33276 of 2025

DIRECTION

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
09 APR 2026
DESPATCHED