APHC010610612026

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

FRIDAY, THE 20th DAY OF NOVEMBER 2026

PRESENT

HONOURABLE SRI JUSTICE NINALA JAYASURYA

HONOURABLE SRI JUSTICE PURUSHOTTAM KUMAR CHINTALAPUDI

WRIT PETITION NO: 33807 OF 2026

Between:

1. VVR REDDY CONSTRUCTIONS, A Partnership Firm. GSTIN 37AAJFV3314K1ZX, Rep. by its Managing Partner, Sri Vaddi Venkataramana Reddy, S/o. Late Vaddi Ramachandra Reddy, aged about 60 years, Occ business D.No. 1/17/1, First Floor, Tiruchanoor Road, Srinivasapuram, Tirupati, Chittoor District, Andhra Pradesh - 517 502.

...PETITIONER

AND

1. THE SUPERINTENDENT OF CENTRAL TAX, Tirupati-1 CGST Range, Tirupati CGST Division, Tirupati, Andhra Pradesh.-517502

2. The Assistant Commissioner of Central Tax, Tirupati CGST Division, Tirupati, Andhra Pradesh.-517502

3. The Additional Commissioner of Central Tax GST Appeals, Office of the Commissioner of Central Tax AND Customs (Appeals), D.No. 3-30-15, Ring Road, Guntur - 522 006.

4. The Commissioner of Central Tax, Tirupati CGST Commissionerate, Tirupati, Andhra Pradesh.-517502

5. Union of India, Through Principal Secretary to Government, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi-110 001.

...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 toIssue a Writ, Order or Direction, particularly one in the nature of WRIT OF MANDAMUS A. Setting aside the 1st Respondent in passing the Order for Cancellation of Registration in Form GST REG-19 bearing Reference No. ZA370924014710N dated 10.09.2024, cancelling the GST registration of the Petitioner (GSTIN 37AAJFV3314K1ZX), as illegal, arbitrary and violative of the principles of natural justice. Section 29(2) of the CGST/APGST Acts, 2017, Rule 22 of the CGST/APGST Rules, 2017, Circular No. 122/41/2019-GST dated 05.11.2019 and Articles 14 and 19(1)(g) of the Constitution of India, and consequently setting aside the same, together with the Show Cause Notice in Form GST REG-17/31 bearing Reference No. ZA3706240115761 dated 11.06.2024 B. Setting aside the Order-in-Appeal No. TTD-GST-OOO-APP- 061-2026-27 in Appeal No. AD370825006693U dated 30.10.2026 passed by the 3rd Respondent, as communicated through Form GST APL-02 bearing Reference No. ZD371025011254X, in so far as it rejects the appeal of the Petitioner as time-barred C. Directing the Respondents to restore the GST registration of the Petitioner bearing GSTIN 37AAJFV3314K1ZX and to permit the Petitioner to furnish all pending returns and to pay the tax, interest and late fee, if any, due in accordance with law, within such time as this Hon'ble Court may deem fit

Counsel for the Petitioner: K.RAGHAVENDER REDDY

Counsel for the Respondents:

The Court made the following order:

HONOURABLE SRI JUSTICE NINALA JAYASURYA

HONOURABLE SRI JUSTICE PURUSHOTTAM KUMAR CHINTALAPUDI

WRIT PETITION NO: 33807 OF 2026

ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard learned counsel for the petitioner and Ms.Santhi Chandra, learned Senior Standing Counsel for CBIC, appearing for respondent Nos.1 to 4.

2. Petitioner, a registered partnership firm engaged in the business of supplying contract work services to various Government Departments, was served with Show-Cause-Notice dated 11.06.2024 and consequential Order for Cancellation of Registration dated 10.09.2024 passed by the 1st respondent. Hence, the writ petition.

3. It is case of the petitioner due to mental illness and accident of managing partner of the petitioner firm, it could not attend and monitor GST returns. No reply to the Show-Cause-Notice dated 11.06.2024 and Order for Cancellation of Registration dated 10.09.2024 was filed as the accountant of the petitioner's firm not informed about the same.

4. Learned counsel for the petitioner submits that the managing partner of the petitioner firm is undergoing medical treatment. He submits that against the cancellation order 10.09.2024, petitioner preferred appeal along with application to condone delay by appending medical certificate and the same was rejected. He submits that in view of passing of cancellation of registration

without any reasonable grounds, petitioner will not be in a position to execute works contracts with the Government, which are pending. Making the said submissions, he seeks to allow the writ petition.

5. On the other hand, the learned Standing Counsel while submitting that the writ petition is filed with inordinate delay, has not disputed that similar matters were disposed of with certain directions.

6. This Court has considered the submissions made and perused the material available on record.

7. Keeping in view of the fact that a large number of assessees who are not technically equipped have been suffering various orders without any remedy and having considered the difficulties being faced by assessees, this Court felt it appropriate to give one more opportunity to the assessees, considering the factual aspects. In the present case, the reasons for not availing the opportunity is set out in the affidavit and the delay in filing appeal is supported by material on record. Considering the same, we are inclined to dispose of the matter, with the consent of both sides.

8. Accordingly, the writ petition is allowed, setting aside the impugned orders, with the following directions:

i. The petitioner shall file an application for revocation.
ii. The petitioner shall also file draft returns, which the petitioner proposes to file in the event of the registration of the petitioner being restored.

iii. The petitioner shall also deposit all taxes due on or before 18.12.2026.

iv. 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.

v. 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.

vi. 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.

vii. 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.

9. No costs. Miscellaneous petitions pending, if any, shall stand closed.

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NINALA JAYASURYA, J

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PURUSHOTTAM KUMAR CHINTALAPUDI, J

Date: 20.11.2026

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28

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE PURUSHOTTAM KUMAR CHINTALAPUDI

WRIT PETITION No.33807 OF 2026

Dt. 20.11.2026

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