



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

[3529]

WEDNESDAY, THE SEVENTEENTH DAY OF DECEMBER
 TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 32994/2025

Between:

1. R K I BUILDERS PRIVATE LIMITED, (CIN U45200AP2003PTC40886)
 D.NO.G-1, 60/12/8, SIDDHARTHA NAGAR, SBI COLONY-2,
 SIDDHARTHA ARTS COLLEGE BACK SIDE, SIDDHARTHA NAGAR,
 VIJAYAWADA, NTR DIST-520010, (HAVING THEIR REGISTERED
 OFFICE AT HYDERABAD) REP BY ITS DIRECTOR, MR.GILLELLA
 JAGAN MOHAN REDDY.

...PETITIONER

AND

1. THE SUPERINTENDENT OF CENTRAL TAXES, RANGE-3, TIRUPATI,
 D.NO. 15-30/4, SRINIVASA TOWERS, PADMAVATHI NAGAR, OPP
 SRI PADMAVATHI MAHILA UNIVERSITY TIRUPATI-517502
2. THE CHIEF COMMISSIONER OF CUSTOMS AND CENTRAL TAX,
 VISAKHAPATNAM ZONE, GST BHAVAN, PORT AREA,
 VISAKHAPATNAM
3. UNION OF INDIA, REP.BY ITS PRINCIPAL SECRETARY, MINISTRY
 OF FINANCE, 3RD FLOOR, JEEVAN DEEP BUILDING, SANSAD
 MARG-NEW DELHI-110001.
4. THE ASSISTANT COMMISSIONER ST, TIRUPATI-LLL CIRCLE,
 D.NO.23-8-52/59, FIRST FLOOR, CT COMPLEX, NEW BALAJI
 COLONY, NEAR MROS BUILDING, TIRUPATI-517501.
5. SHRI KRISHNA CHAITANYA, SO/O A.DEVADAS, D.NO.12-123, SV

NAGAR. NEAR WEST RAILWAY STATION, TIRUPATI-517502.

...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 to please to issue any order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate writ or order or direction declaring the order of rejection of application for amendment passed by the 1st Respondent in Form GST REG-05 with Reference Number ZA3711250220253 Dt 13-11-2025 (Annexure P-1) passed under Rule 9 (4) R/w Sec 28 (2) of the A.P./Central Goods and Service Tax Act, 2017 without considering the letter of objections submitted by the petitioner vide letter dt 03.11.2025 (Annexure P-2) in reply to the notice of the 1st respondent in FORM GST REG-03 dt.30.10.2025 (Annexure P-3) and also questioning the Suo Moto Cancellation of registration in form GST REG-19 dt. 14.11.2025 (Annexure P-4) as arbitrary, without jurisdiction, and in violation of principles of natural justice contrary to the provisions of the A.P./Central Goods and Service Tax Act 2017 (herein after referred to as the Act) and violation of the Article 14, 19(1)(g) and 300 A of the constitution of India. Hence, (i) To declare the order of rejection of application for amendment in Form GST REG-05 with Reference Number ZA3711250220253 Dt 13-11 -2025 (Annexure P-1) as null and void (ii) To declare the Suo Moto Cancellation of registration in form GST REG-19 dt. 14.11.2025 is without jurisdiction. (iii) And to pass

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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 pleased to suspend the Suo Moto Cancellation of registration in form GST REG-19 dt. 14.11.2025 (Annexure P-4) passed under Rule 22(3) R/w Sec 29(2) of the Central/Andhra Pradesh Goods and Service Tax Act 2017 pending disposal of the above writ petition, as otherwise, the petitioner would be put to severe loss and hardship.

Counsel for the Petitioner:

1.K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1.SANTHI CHANDRA

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

The petitioner, which is a Private Limited Company, was a registered person, under the GST Act. The registration of the petitioner was cancelled by an order, dated 14.11.2020, with effect from 01.07.2017. The said cancellation is said to have been done on account of various infractions of the GST Act, by the management of the petitioner.

2. Thereafter, the petitioner had undergone a corporate insolvency resolution process, under the provisions of the Insolvency and Bankruptcy Code. As a result of this resolution process, and by virtue of the orders of the National Company Law Tribunal, Hyderabad Bench, a new management was put in place and the new management is now running the petitioner company. At the time when the new management took charge of the petitioner company, the registration of the petitioner was restored by proceedings, dated 09.10.2025. Thereafter, an application was filed to amend the registration certificate by substituting the old address of the petitioner with the new address of the petitioner from where the petitioner was operating.

3. The 1st respondent, by proceedings dated 13.1.2025, rejected the said amendment application. Apart from the said rejection, the 1st respondent also cancelled the registration of the petitioner by proceedings, dated 14.11.2025. Aggrieved by both these proceedings, the petitioner has approached this Court, by way of the present Writ Petition.

4. The case of the petitioner is that the 1st respondent, is continuing to treat the petitioner as if it is the old management that is running the petitioner company and is not willing to permit the petitioner to operate.

5. A perusal of the impugned proceedings, issued by the 1st respondent, reinforces such a view. It appears that the 1st respondent is still acting on the premise that the old management is in place and is operating the company. This view does not stand scrutiny inasmuch as the new management has been put in place by the National Company Law Tribunal in a properly constituted corporate insolvency resolution process.

6. In the circumstances, it would only be appropriate that the proceedings of the 1st respondent are set aside and a fresh opportunity is given to the petitioner to seek amendment of the registration certificate issued in favour of the petitioner earlier.

7. Accordingly, the Writ Petition is allowed and the proceedings of the 1st respondent, dated 13.11.2025 and 14.11.2025, rejecting the amendment of the registration certificate and cancelling the registration certificate are set aside and the 1st respondent shall consider the application of the petitioner, dated 03.11.2025, regarding objections given by the petitioner regarding the amendment of the registration certificate and pass orders, within a period of three weeks, from the date of receipt of this order.

8. Needless to say, it would open to the 1st respondent, in the event of any future infractions of the GST Act, by the petitioner, to take necessary action in relation to the registration of the petitioner.

As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J
RJS

THE HON'ABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HON'BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION No: 32994 of 2025

(per Hon'ble Sri Justice R Raghunandan Rao)

17.12.2025

RJS