

APHC010360682024



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

[3488]

WEDNESDAY, THE SIXTEENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 18308/2024

Between:

M/s Ramakrishna Housing Private Limited,

...PETITIONER

AND

The Assistant Commissioner Of State Tax and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.PASUPULETI VENKATA PRASAD

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following order:

The petitioner, which is involved in Real Estate Business had registered itself under the GST Act and had been filing returns and paying applicable taxes. However, the petitioner had not filed its returns nor paid any taxes from the year 2020. On account of non filing of returns and non payment of taxes, the respondent authorities had initially issued a show cause notice dated 25.08.2020, proposing to cancel the registration of the petitioner and had thereafter passed an order of cancellation on 18.12.2021.

2. In a parallel development, the petitioner was subjected to insolvency proceedings under the Insolvency and Bankruptcy Code, by way of C.P (IP) No.08/7/AMR/2020. It is contended by the petitioner that on account of these proceedings, the petitioner was unable to seek revocation of the cancellation of the registration of the petitioner nor could the petitioner avail of the opportunity given for revocation of the cancellation orders.

3. Sri P. Venkata Prasad, learned counsel for the petitioner would submit that the petitioner has now come out of the insolvency proceedings, and is willing to file the returns for all the periods from the date on which the last return had been filed and to pay any tax due and payable. He would further submit that the petitioner has now revived its real estate ventures and needs a registration certificate so as to receive payments from its customers.

4. The learned Government Pleader for Commercial Taxes, after obtaining instructions, submits that the respondents do not have any objection for the petitioner, filing an application for revocation of the cancellation of registration, subject to the provisions of law.

5. In view of the fact that the petitioner company had to undergo the CIRP process under the Insolvency and Penalty Code, certain leeway would have to be granted to the petitioner to bring its business back on the rails. In view of the special circumstances, this Writ Petition is disposed of with the following directions:

- 1) The petitioner shall file an application for revocation of the cancellation of the registration of the petitioner on or before 05.11.2024;
- 2) This application for revocation shall be accompanied by the 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 the remaining taxes due on or before 05.11.2024;
- 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;
- 8) It is further recorded that this order has been passed in the special circumstances mentioned above and shall not be treated as a precedent in any future case.

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

R. RAGHUNANDAN RAO, J

HARINATH.N, J

RJS

HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
HON'BLE SRI JUSTICE N. HARINATH

WRIT PETITION NO: 18308/2024

(per Hon'ble Sri Justice R. Raghunandan Rao)

Dt: 16.10.2024

RJS