APHC010441482026

**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI**

**Bench
Sr.No:-9
[3543]**

WRIT PETITION NO: 24132 of 2026

Madduru Khader Hussain ...Petitioner

Vs.

Assistant Commissioner and Others ...Respondent(s)

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**CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR**

DATE : 25th August 2026

Present :

Advocate for Petitioner: L CHANDRA OBUL REDDY

Advocate(s) for Respondent(s): GP FOR COMMERCIAL TAX,

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.24132 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a proprietary concern was a registered dealer under GST Act, 2017 on the rolls of 1st respondent. The petitioner filed monthly return for the period February, 2024 in Form GSTR-1 on 09.03.2024 whereunder the taxable turnover was inadvertently shown, however, the petitioner declared correct turn over while filing Form GSTR-3B return on 19.03.2024 in relation to the month of February, 2024. Subsequently, the petitioner rectified the mistake crept in Form GSTR-1 for the month of February, 2024 by amending the Table 9A on 11.04.2024 while filing GSTR-1 return for the month of March, 2024 and the tax declared in the returns were duly discharged on 19.04.2024 vide GSTR 3B return for the month of March, 2024.

2. While so, the 1st respondent issued notice intimating the discrepancies in Form GST ASMT-10, dt.13.12.2024 followed

by intimation notice in Form GST DRC-01A, dt.23.01.2025. Subsequently, show cause notice in Form GST DRC-01, dt.03.02.2025 was issued requiring the petitioner to submit explanation/objection. As no objections were filed by the petitioner, the 1st respondent proceeded with the matter and passed assessment order dt.18.03.2025 confirming the tax liability as mentioned in the show cause notice.

3. Be that as it may, the petitioner had applied for cancellation of registration on 10.01.2025, upon considering the said request, registration of the petitioner was cancelled by order dt.06.02.2025 with effect from 10.01.2025.

4. Questioning the assessment order dt.18.03.2025, the present writ petition is filed.

5. Learned counsel appearing for the petitioner would contend that, inadvertently excess turnover was shown in GSTR-1 return in relation to the month of February, 2024. Upon noticing the same, the petitioner declared the correct turnover and in fact filed amended return in Table 9A, while filing GSTR 1 return for the month of March, 2024. Further, the applicable taxes were also paid by the petitioner, while filing GSTR 3B return for the month

of March, 2024 on 19.04.2024. In support of his contention relevant documents are filed along with the present writ petition. He would further submit that as there was no loss of revenue to the department requests this Court to set aside the impugned assessment order dt.18.03.2025.

6. On the other hand, Sri S.A.V. Sai Kumar, learned Assistant Government Pleader appearing for the department would contend that, the order under challenge was passed after following the procedure contemplated under law. He would further submit that despite granting ample opportunities, the petitioner did not choose to appear before the authority, therefore there is no illegality or infirmity in the order.

7. Having considered the respective submissions made by both the counsel and upon perusing the averments made in affidavit and the material filed in support of the writ petition would show that the petitioner had rectified the mistake that was crept in Form GSTR-1 for the month of February, 2024, by amending the same in Table 9A while filing the return in Form GSTR-1 for the month of March, 2024. The documents filed along with the writ petition were not disputed by the counsel for respondents.

8. Further, as can be seem from record that, the registration of the petitioner was cancelled on 06.02.2025 with effect from 10.01.2025. Though, intimation notice and show cause notices were issued before cancellation of registration, the fact remains that the assessment order was passed 18.03.2025 i.e., subsequent to the cancellation of registration of the petitioner. Furthermore, while passing the impugned order, the 1st respondent did not consider the amended return filed by the petitioner vide GSTR-1 for the month of March, 2024.

9. In the circumstances, this Court is of the opinion that the petitioner could not approach this Court immediately inasmuch as the registration of the petitioner was cancelled as on the date of passing of impugned assessment order. Further, as rightly pointed out by the counsel for the petitioner, there is no loss of revenue to the department.

10. In such circumstances, this Court deems it appropriate to set aside the impugned order dt.18.03.2025, and accordingly the writ petition is allowed. This order will not preclude the 1st respondent to take up fresh proceedings against the petitioner, if so advised.

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

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

25.08.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.24132 of 2026
Date 25.08.2026

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