APHC010022942025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3488]**
(Special Original Jurisdiction)

WEDNESDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 1200/2025

Between:

Tirumala Balaji Marbles And Granites **...PETITIONER**

AND

The Assistant Commissioner St and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following Order:

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

Heard Sri Anil Bezawada, learned counsel appearing for the petitioner, learned Government Pleader for Commercial Tax appearing for respondents 1 and 2 and learned Deputy Solicitor General appearing for respondent No.3.

2. The petitioner sought registration under A.P. Goods and Services Tax Act, 2005 (for short 'the Act') for its place of business situated in Rajamahendravaram. This application, dated 19.10.2024, was rejected by the 1st respondent by an order dated 04.11.2024. The ground, given for such rejection, was that the applicant does not belong to Andhra Pradesh and the authorized representative, put forward by the petitioner, does not belong to the State of Andhra Pradesh. Aggrieved by the said order of rejection, the petitioner had approached this Court by way of the present writ petition.

3. The learned Government Pleader for Commercial Tax, on instructions, submits that the registration was refused on the ground that there would be any amount of scope for tax evasion, as none of the responsible persons are from the State of Andhra Pradesh.

4. Though the apprehension of the respondents may not be misplaced, it would not mean that registration can be refused on a ground, which is not available under the Statute or the Rules. There do not appear to be any restriction for persons outside the State to come into the State of Andhra Pradesh and seek registration under the APGST Act.

5. Mere apprehension, however well founded, cannot deprive the petitioner of his right to carry on trade and business in the State of Andhra Pradesh. It is also necessary to notice that Article 19 of the Constitution of India, grants every citizen of this Country, the right to set up and do business

anywhere in the country. In such circumstances, the order of rejection is clearly without any basis in law.

6. Accordingly, this writ petition is allowed and the order of rejection dated 04.11.2024 is set aside. The respondents are directed to register the petitioner under the APGST Act. However, it would be open to the respondents to take such steps, as they deem fit, to monitor the returns of the petitioner and to verify the business activities of the petitioner, for ensuring that there will be no tax evasion. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

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R. RAGHUNANDAN RAO, J

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HARINATH.N, J

Js.

HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

&

HON'BLE SRI JUSTICE HARINATH. N

W.P.No.1200 of 2025

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

5th February, 2025

Js