



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 6<sup>TH</sup> DAY OF APRIL, 2023**

**BEFORE**

**THE HON'BLE MR JUSTICE B M SHYAM PRASAD**

**WRIT PETITION NO. 4625 OF 2023 (T-RES)**

**BETWEEN:**

MR. ANANDKUMAR RAMDEO SINGH  
S/O RAM DEV SINGH,  
AGED ABOUT 44 YEARS,  
17, SANKALPA LAYOUT,  
GROUND FLOOR,  
TIPSANDRA MAIN ROAD,  
VARTHUR,  
BENGALURU-560087.

...PETITIONER

(BY SRI. SHERVIL ADAPPA.,ADVOCATE)

**AND:**

1. THE COMMISSIONER (APPEALS-I)  
GST AND CENTRAL TAX,  
7TH FLOOR, GST BHAVAN,  
LB STADIUM ROAD,  
TRAFFIC TRANSIT MANAGEMENT CENTRE,  
BMTc BUILDING, 4TH FLOOR,  
ABOVE BMTc BUS STAND, DOMLUR,  
OLD AIRPORT ROAD,  
BENGALURU-560071.
2. SUPERINTENDENT OF CENTRAL TAX  
RANGE-AED 8  
EAST DIVISION-8,





GST COMMISSIONERATE,  
BENGALURU EAST 2ND FLOOR,  
TRAFFIC TRANSIT MANAGEMENT CENTRE,  
BMTC BUS STAND,  
OLD AIRPORT ROAD,  
DOMMALURU,  
BENGALURU-560071.

3. ASSISTANT COMMISSIONER OF  
CENTRAL TAX, EAST DIVISION-8,  
GST COMMISSIONERATE,  
BENGALURU EAST 2ND FLOOR,  
TRAFFIC TRANSIT MANAGEMENT CENTRE,  
BMTC BUS STAND,  
OLD AIRPORT ROAD,  
DOMMALURU,  
BENGALURU-560071.

...RESPONDENTS

(BY SRI.JEEVAN J NEERALAGI., ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLE 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE ORDER DATED 06/02/2023 MADE IN APPEAL NO.04/2023 GST ADC A-I PASSED BY THE R-1 (ANNEXURE-A); QUASHING THE ORDER DATED 11/07/2022 IN REFERENCE NO.ZA290722034258E ISSUED BY THE R-2 (ANNEXURE-B); DIRECT DECLARING THAT THE ACTION OF RESPONDENTS HEREIN IN NO CONSIDERING THE PAYMENT MADE BY THE PETITIONER AND PASSING THE IMPUGNED ORDERS AS HIGHLY ARBITRARY, ILLEGAL AND WITHOUT AUTHORITY OF LAW A CONTRARY TO THE



PRINCIPLES OF NATURAL JUSTICE (ANNEXURE-A AND B).

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, THE COURT MADE THE FOLLOWING:

**ORDER**

The petitioner has impugned the second respondent's order dated 11.07.2022 for cancellation of the GST registration under the provisions of Section 29 of the Central Goods and Services Tax Act, 2017 [for short, the 'CGST Act']. The petitioner's subsequent appeal under Section 112 of the CGST Act before the first respondent is disposed of on the ground of limitation. The petitioner has not filed any application for revocation of the cancellation. Presently, the notification dated 31.03.2023 is issued providing for revocation of cancellation of the registration. If the cancellation is under the provisions of Section 29(2)(b) or (c) of the CGST Act and such cancellation is before 31.12.2022, and an application for revocation is not filed, it is submitted



that in terms of this notification the petitioner will be entitled to file an application according to the special procedure now notified.

Hence, the petition stands disposed of with liberty to the petitioner to avail such remedy subject to all just exceptions.

**Sd/-  
JUDGE**

NV