



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF AUGUST, 2024

BEFORE

THE HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 9370 OF 2024 (T-RES)

BETWEEN:

M/S. A.R. VENUGOPAL
P W D CONTRACTOR,
AGED ABOUT 56 YEARS
HULLIGATTA VILLAGE,
PONNAMPET, KODAGU,
KARNATAKA 571216

...PETITIONER

(BY SMT. VANAJA M R., ADVOCATE)

AND:

ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
VSO-301-VERAJPET
MYSORE,
KARNATAKA 571216

...RESPONDENT

(BY SRI. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CANCELLATION OF THE REGISTRATION WITH REFERENCE NO. ZA2911200185305 ORDER PASSED BY THE RESPONDENT DTD. 20.10.2020 (ANNX-A).; DIRECT THE RESPONDENT TO RECONSIDER THE PETITIONERS CASE FOR REVOKING THE CANCELLATION OF REGISTRATION DTD. 20.10.2020 WITH REFERENCE NO. ZA2911200185305 (ANNX-A) OR DIRECTION OR ORDER CONDONING THE DELAY IN FILING THE REVOCATION APPLICATION.





THIS PETITION, COMING ON FOR ORDERS, THIS DAY,
ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, the petitioner seeks the following reliefs:

"A. Issue a writ of certiorari or orders or direction in the nature of certiorari quashing the cancellation of the registration with reference No.ZA2911200185305 Order passed by the respondent dated 20/10/2020 (Annexures A) AND

B. Issue a writ of mandamus directing the respondent to reconsider the petitioner's case for revoking the cancellation of Registration dated 20/10/2020 with reference N.o ZA2911200185305. (Annexure-A)

OR

C. Issue a direction or order condoning the delay in filing the revocation Application."

2. The learned counsel for the petitioner submits that due to ill-health, the petitioner could not submit his response to the Show Cause Notice dated 20.10.2020 as a result of which, the respondent has proceeded to cancel the GST Registration of the



petitioner, who is before this Court by way of the present petition. It is submitted that the cancellation of the GST Registration of the petitioner has resulted in irreparable injury and hardship to the petitioner, and the petitioner is not in a position to continue his business without GST Registration. It is therefore submitted that cancellation of GST Registration of the petitioner may be directed to be restored and further directions be issued in this regard.

3. *Per contra*, the learned Additional Government Advocate would reiterate the various contentions urged in the Statement of Objections and submits that there is no merit in the petition, and the same is liable to be dismissed.

4. A perusal of the impugned Cancellation Order dated 20.10.2020 [*Annexure-A*] will indicate that after having noted that the petitioner has filed his reply on 03.11.2020 to the Show Cause Notice dated 20.10.2020, the respondent clearly fell in error in canceling the GST Registration on the ground that the petitioner had not submitted his reply/response to the Show Cause Notice. In view of the aforesaid factual error committed by the respondent in the impugned order, I am of the view that the impugned order canceling the GST Registration of the petitioner deserves to be set



aside, and the GST Registration of the petitioner be restored/reinstated subject to the petitioner filing the returns and pay up to date taxes. In the result, the following:

ORDER

- a The petition is allowed.
- b The impugned order dated 20.10.2020 [Annexure-A] passed by the respondent - the Assistant Commissioner of Commercial Taxes is hereby set aside.
- c The respondent is directed to restore/reinstate the GST Registration of the petitioner within a period of four [4] weeks from the date of receipt of a copy of this order subject to the petitioner filing the GST returns and paying up to date taxes, if any, to the respondent.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE

RB