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NC: 2025:KHC-D:15785
WP No. 107444 of 2024

IN THE HIGH COURT OF KARNATAKA, AT DHARWAD

DATED THIS THE 18TH DAY OF NOVEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE M.NAGAPRASANNA

WRIT PETITION NO. 107444 OF 2024 (T-RES)

BETWEEN:

R. M. SERVICES
REPRESENTED BY ITS PROPRIETOR
RIYAZ MAULASAB PLAT
AGE: 40 YEARS,
OCC: BUSINESS,
R/O: CHALAGERI,
TQ: RANEBENNUR,
DIST: HAVERI-581115.

...PETITIONER

(BY SRI. PRUTHVIRAJ P. HITTALAMANI, ADVOCATE)

AND:

1. COMMISSIONER OF COMMERCIAL TAXES
KARNATAKA,
VANIJYA THERIGE KARYALAYA
GANDHINAGAR,
BENGALURU-560009.
2. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
(LGSTO-360) RANEBENNUR,
R/O: CHANNAMALLIKARJUNA COMPLEX,
1ST CROSS, VAGEESHNAGAR,
RANEBENNUR-581115
DIST. HAVERI.

...RESPONDENTS

(BY SRI.T.HANUMAREDDY, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA IS PRAYING TO:

- A) TO ISSUE A WRIT OF CERTIORARI BY QUASHING THE
IMPUGNED ORDER AT VIDE ANNEXURE-A BEARING REFERENCE
NO. ZA290723030382N DATED. 07-07-2023, PASSED BY
RESPONDENT NO. 2.





B) IN CONSEQUENT OF THE SAME FURTHER ISSUE A WRIT OF MANDAMUS DIRECTING THE RESPONDENTS TO REVOKE THE CANCELLATION OF REGISTRATION OF PETITIONERS GSTIN REGISTRATION NO. 29DCVPP2699F1ZM.

THIS WRIT PETITION, COMING ON FOR PRELIMINARY HEARING THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

ORAL ORDER

(PER: THE HON'BLE MR. JUSTICE M.NAGAPRASANNA)

1. The petitioner is before this Court seeking the following prayer:

- a. "To issue a Writ of Certiorari by quashing the impugned order at vide Annexure-A bearing Reference No.ZA290723030382N dated. 07-07-2023, passed by Respondent No.2.
- b. In consequent of the same further issue a writ of mandamus directing the respondents to revoke the cancellation of registration of petitioners GSTIN Registration No. 29DCVPP2699F1ZM and
- c. To issue order(s), direction(s), writ(s) or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and circumstances of the case and in the interest of justice."

2. The issue in this *lis* concerns the cancellation of the petitioner's GST registration without fixing a date and time for a hearing after issuing the show-cause notice.

3. Learned counsel for the petitioner submits that this issue has already been conclusively addressed by a coordinate



Bench, and this reasoning is not disputed by the learned AGA. In the earlier judgment, the Coordinate Bench held as follows:

"Petitioner has sought for issuance of writ of certiorari to quash the show cause notice at Annexure-A and has also sought for issuance of writ of certiorari to quash the order for cancellation of Registration at Annexure-B and the endorsement at Annexure-E.

2. Petitioner submits that he was not personally heard in the proceedings leading to passing of the order at Annexure-B. It is contended that the show cause notice at Annexure-A does not fix any specific date for availing the opportunity of personal hearing and submits that as per Karnataka Goods and Services Tax Act and the Central Goods and Services Act, the show notice must specify the time and date for availing the opportunity of personal hearing.

3. It is noticed that Annexure-A does not specify any specific date for availing the opportunity of personal hearing and the order at Annexure-B merely records that the reply and submission have been examined at the time of hearing. There is no details forthcoming as to whether petitioner was afforded an opportunity of personal hearing in terms of the proviso to Section 29(2) of the Karnataka Goods and Services Tax Act.

4. The proviso to Section 29(2) of the Karnataka Goods and Services Tax Act specifically observes that there shall be no cancellation of registration without giving an opportunity of being heard. Accordingly, during the course of proceedings relating to cancellation of registration, there is a statutory mandate that the assessee should be given an opportunity of personal hearing. The authorities concerned in such proceedings



is required to specifically state the time and date as regards personal hearing provided to the assessee. In light of the absence of such reference in the order at Annexure-B, the order at Annexure-B deserves to be set aside and the matter be remitted for fresh consideration before the Authority.

5. Accordingly, the order at Annexure-B is set aside. The matter is remitted for fresh consideration before the Authority to be disposed off in terms of the observations made above and the proceedings are directed to be commenced from the stage after issuance of notice dated 06.02.2019. Consequently, the endorsement at Annexure-E is also set aside. All contentions of the petitioner as regards Annexure-A are kept open to be made out to the respondent – Authority.

6. In light of the above, writ petition is disposed off.

4. In light of the Coordinate Bench's decision, which I consider binding, this petition is entitled to succeed. Accordingly, the petition is allowed on the same lines as the Coordinate Bench's order.

**Sd/-
(M.NAGAPRASANNA)
JUDGE**

AC
CT:ANB
List No.: 1 Sl No.: 19