



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 2ND DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 13959 OF 2026 (T-RES)

BETWEEN:

G L THIPPESWAMY CONTRACTOR
NO 105, GUDDADAHALLI VILLAGE,
BHYRAPURA POST, MOLAKALMURU TALUK,
CHITRADURGA DISTRICT - 577 535,
KARNATAKA

REPRESENTED BY ITS
PROPRIETOR SRI GUDDADAHALLI LAXMANA
THIPPESWAMY.
S/O GT LAKSHMANA,
OCCUPATION BUSINESSMEN,
AGED ABOUT 51 YEARS,
R/O NO. 105, GUDDADAHALLI VILLAGE,
BHYRAPURA POST,
MOLAKALMURU TALUK,
CHITRADURGA DISTRICT - 577 535,
KARNATAKA

...PETITIONER

(BY SRI. RENUKAPRASAD C M.,ADVOCATE)





AND:

1. THE COMMISSIONER OF COMMERCIAL TAXES
VANIJYA TERIGE KARYALAYA,
GANDINAGAR, KALIDASA ROAD
BANGALORE-560 009

2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES,(APPEALS),
DAVANGERE DIVISION,
VANIJYA TERIGE BHAVAN,
DEVARAJ URS LAYOUT,
DAVANGERE-577 005

3. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
LGSTO-485, NRR ARCHED,
BELLARY ROAD,
OPP CHALLAKERAMMA TEMPLE,
CHELLAKERE-577 522.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ORDER PASSED BY THE R2 UNDER SECTION 107 OF THE KGST AND CGST ACT 2017 BEARING APPEAL NO. KGST/AP-666/2024-25 DATED 09.06.2025 AT ANNEX-D; QUASH THE ORDER PASSED BY THE R3 FOR CANCELLATION OF GST REGISTRATION VIDE ORDER REF. NO. ZA291123072555H DATED 17.11.2023 AT ANNEX-C.



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

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The petitioner's grievance is with the decision to cancel GST registration and the confirmation of such decision with the dismissal of the appeal filed under Section 107 of the Karnataka Goods and Services Tax Act, 2017. The petitioner is issued with a *Show Cause Notice* because of the failure to file returns continuously for a period of six months and the appeal against such decision is dismissed on the ground of limitation opining that the appeal had to be filed within three months from the date of the application.

Mr. Renukprasad C M, the learned counsel for the petitioner, and Mr. K. Hema Kumar, the learned Additional Government Advocate, who accepts notice for the respondents, are heard in the light of these



circumstances and the petitioner's case that monthly returns have been filed until the date of order of cancellation of registration and that the petitioner is willing to file all Returns and offer taxes, interest and penalty once the Portal enables the petitioner.

It emerges that the Court's consistent view, when the decision to cancel registration is an *ex-parte* decision and the assessee is willing to offer all the tax with interest, is to allow restoration of registration subject to the assessee filing upto date Returns and offering tax, interest and penalty within a reasonable time. Hence the following.

ORDER

[A] The petition is allowed-in-part quashing the Order dated 17.11.2023 [*Annexure - C*] and the Order in appeal dated 09.06.2025 [*Annexure - D*] subject to the condition that the petitioner, within two [2] weeks from the date the *Portal* enables, shall



upload all the returns and offer taxes with interest and penalty.

[B] It is needless to observe that if there is any default, it would be open to the Authorities to act in accordance with law.

SD/-
(B M SHYAM PRASAD)
JUDGE



RB