



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

**DATED THIS THE 1<sup>ST</sup> DAY OF APRIL, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV**

**WRIT PETITION NO. 6450 OF 2026 (T-RES)**

**BETWEEN:**

1. SHRI MOHAMMED KAMRAN  
S/O SHRI AKRAM PASHA,  
AGED ABOUT 28 YEARS,  
PROPRIETOR OF M/S. M.K.TRADERS,  
GSTIN: 291RZPK8080E1ZT,  
NO.75, 2<sup>ND</sup> MAIN ROAD, KESARE VILLAGE,  
KASABA HOBLI, MYSURU - 572 015

... PETITIONER

(BY SRI HASHMATH PASHA, SENIOR ADVOCATE FOR  
SRI. KARIAPPA N.A., ADVOCATE)

**AND:**

1. THE PRINCIPAL COMMISSIONER OF  
COMMERCIAL TAX  
S1 AND S2, VINAY MARGA  
SIDDHARTHA NAGAR, SIDDHARTHA LAYOUT,  
MYSURU - 570 011.
2. THE SUPERINTENDENT OF CENTRAL TAX,  
LASHKAR MOHALLA RANGE,  
MYSURU-570 001
3. THE ASSISTANT COMMISSIONER OF CENTRAL TAX,  
LASHKER MOHALLA RANGE, MYSURU,  
KARNATAKA-570 001





(ALL ARE REPRESENTED BY  
LEARNED GOVT ADVOCATE,  
HIGH COURT OF KARNATAKA,  
BANGALORE-560 001)

... RESPONDENTS

(BY SRI. JEEVAN J. NEERALGI, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE CANCELLATION OF REGISTRATION GST CERTIFICATE DATED 10.11.2025 AS PER ANNEXURE-B AS ILLEGAL AND ABUSE OF PROCESS OF LAW OR ETC.

THIS PETITION COMING ON FOR PRELIMINARY HEARING THIS DAY, ORDER WAS MADE THEREIN AS UNDER:  
CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

### **ORAL ORDER**

The petitioner has sought for setting aside of the order of cancellation of registration of GST at Annexure-'B' dated 10.11.2025.

2. It is the case of the petitioner that the show cause notice for cancellation of GST registration came to be issued on 19.09.2025 on the grounds including that the Directorate General of GST Intelligence [DGGI] had booked a case against the petitioner for GST fraud as per



the note issued by the Principal Commissioner dated 07.09.2025.

3. It is further submitted that the petitioner was directed to appear before the Authority at 11.00 a.m. on 23.09.2025 and the petitioner was directed to utilise the opportunity of personal hearing.

4. It is submitted that, finally on 10.11.2025, taking note that no reply to the show cause notice has been submitted, the Authority has cancelled the GST registration of the petitioner with effect from 01.10.2025.

5. The petitioner further submits that upon being enlarged on bail, he had filed an application for revocation of cancellation of GST registration and the same came to be rejected as per the order dated 11.03.2026.

6. It is the case of the petitioner that he was in judicial custody between 16.09.2025 and 31.12.2025 and accordingly, the question of petitioner having replied to



the show cause notice, much less, or availing of opportunity of personal hearing did not arise.

7. Sri Hashmath Pasha, learned Senior Counsel appearing on behalf of the petitioner submits that the petitioner was in custody between 16.09.2025 and 31.12.2025 is not controverted.

8. If that were to be so, the order passed at Annexure-'B' dated 10.11.2025 is an order passed in violation of the principles of natural justice in light of the petitioner having been incarcerated during the relevant period of time.

9. The order for revocation of cancellation of GST registration culminating in an order of rejection also requires to be set aside, as no reasons are assigned insofar as the violation of principles of natural justice as noticed above.



10. Accordingly, the orders dated 10.11.2025 and 11.03.2026 are set aside. The matter is remitted to the stage of reply to the show cause notice dated 19.02.2025.

11. The respondent Authorities to restore the GST registration of the petitioner forthwith. The respondents are at liberty to proceed with the proceedings.

12. The petitioner to appear before respondent No.2 on **04.05.2026** without further notice.

13. Needless to state that all contentions raised in the present petition are kept open to be raised before the respondent Authority.

Subject to the above observations and directions, the petition is ***disposed of.***

**SD/-**  
**(S SUNIL DUTT YADAV)**  
**JUDGE**