HC-KAR

CNR: KAHC010746302026

NC: 2026:KHC:61127
WP No. 33784 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 33784 OF 2026 (T-RES)

BETWEEN:

SRI MOHANRAJ,
PROP. OF M/S. YOGITH METALS,
S/O SRI PANNEER SELVAM,
AGED ABOUT 39 YEARS
NO.52, GROUND FLOOR, CHAGALAHATTI,
BENGALURU URBAN,
BENGALURU – 562149

…PETITIONER

(BY SMT. RAMA P V.,ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
LGSTO-57, DIVISION - 05,
BENGALURU – 560027

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

2. COMMISSIONER OF COMMERCIAL TAXES,
272, KALIDASA MARG, 1ST MAIN ROAD,
GANDHINAGAR,
BENGALURU - 560009

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DIGITALLY SIGNED SHOW CAUSE NOTICE IN FORM GST REG 17/31 FOR CANCELLATION OF REGISTRATION ISSUED UNDER RULE 22(1) OF CGST RULE, 2017 DATED 05/09/2023 BEARING REFERENCE NO. ZA2909230187728 ISSUED BY THE RESPONDENT NO. 1 AND ENCLOSED AS ANNEXURE C. ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT OR ORDER OR DIRECTION QUASHING THE DIGITALLY SIGNED ORDER OF CANCELLATION OF REGISTRATION ISSUED IN FORM GST REG-19 UNDER RULE 21(D) OF CGST RULE, 2017 DATED 16/03/2024 ZA2903240667449 ISSUED BY THE RESPONDENT NO. 1 AND ENCLOSED AS BEARING REFERENCE NO. ANNEXURE D.

THIS PETITION, COMING ON FOR FINAL 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 cancellation of the GST registration. The cancellation *vide* Order dated 16.03.2024 [*Annexure – D*] is after the Show Cause Notice dated 05.09.2023 [*Annexure – C*]. Ms. Rama P V, the learned counsel for the petitioner, arguing for this Court's interference with restoration of the proceedings with opportunity to the petitioner to file response to the Show Cause Notice dated 05.09.2023, canvasses the following:

[A] The petitioner was permitted GST registration on 14.02.2022.

[B] The petitioner has filed all returns between March 2022 and January 2023.

[C] The petitioner for financial constraints could not file returns for February, 2023 and March 2023 and continue the business from April 2023.

[D] The petitioner, not being very acquainted with the respondent's Income Tax infrastructure, has not verified the *Portal* for the Show Cause Notice or the Order.

2. On merits, Ms. Rama P.V., submits that the petitioner has not filed returns, but the impugned Order is in the premise that the petitioner has violated Rule 21(d) of the Central Goods and Services Rules, 2017 [for short, '*the CGST Rules*'], because, contrary to Rule 10A of the CGST Rules, the petitioner has not filed bank account. The petitioner can not only now produce Bank Statement from the relevant date but also pay all demands including penalty and interest. The learned counsel submits that this Court may consider interference,

as requested, to the petitioner to resume business with the tides turning in favour of the petitioner for continuance of the business.

3. Ms. Jyoti M. Maradi, a learned High Court Government Pleader, is heard and she submits that this Court may consider passing just orders in the light of the fact that the petitioner has not been put on notice in issuing the Show Cause Notice dated 05.09.2023 on the petitioner's alleged failure to file bank account as required under Rule 10A of the CGST Rules before filing the first return.

4. If this persuades this Court, the petitioner's circumstances *viz.,* that he has been out of business from April 2023, and that he is now willing to offer all taxes and pay penalty and interest and file necessary returns, also persuades this Court to intervene to restore the proceedings with

opportunity to the petitioner to file reply. Hence, the following.

ORDER

[A] The petition is allowed.

[B] The impugned Order dated 16.03.2024 [*Annexure-D*] is quashed with opportunity to the petitioner to file response along with a certified copy of this order with the first respondent.

[C] The petitioner shall file response and documents as aforesaid without further notice by ***11.11.2026.***

[D] The first respondent is called upon to consider the response, the returns filed and the petitioner's willingness to offer taxes and pay penalty and interest and pass just orders.

SD/-
(B M SHYAM PRASAD)
JUDGE

RB; List No.: 2 Sl No.: 3