



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

**DATED THIS THE 16<sup>TH</sup> DAY OF APRIL, 2026**

**BEFORE**

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

**WRIT PETITION NO. 6044 OF 2026 (T-RES)**

**BETWEEN:**

1. HI TECH SERVICES  
NO. 49, AVERAHALLI,  
SHIVANAPURA,  
DASANAPURA HOBLI,  
BENGALURU - 562 162.

REPRESENTED BY ITS PROPRIETOR  
NARASIMHA RAJU KIRAN RAJ,  
S/O NARASIMHA RAJU  
AGE ABOUT 33 EYARS  
R/AT NO.75 AVERAHALLI,  
SHIVANPURA, BENGALURU  
BENGALURU URBAN - 562 162  
PROPRIETORSHIP CONCERNED

... PETITIONER

(BY SRI. BALRAM R RAO., ADVOCATE)

**AND:**

1. OFFICE OF THE SUPERINTENDENT  
O/O COMMISSIONER OF CENTRAL TAX  
GST NORTH WEST COMMISSIONERATE  
BMTc BUILDING, 2<sup>ND</sup> FLOOR  
CHANDRA LAYOUT, 2<sup>ND</sup> STAGE





SHIVAJI NAGAR  
BENGALURU - 560 051.

2. OFFICE OF THE JOINT COMMISSIONER OF  
COMMERICAL TAXES  
APPEALS - 6,  
SHANTHI NAGAR,  
BMTc BUILDING  
BENGALURU - 560 027

... RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE FOR R1;  
SRI K. HEMA KUMAR, AGA FOR R2)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO I. ISSUE A WRIT OF CERTIORARI OR A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA CALLING FOR THE RECORDS OF THE PETITIONER'S CASE AND AFTER EXAMINING THE LEGALITY AND VALIDITY THEREOF BE PLEASED TO QUASH AND SET ASIDE THE IMPUGNED ORDER DATED 20.06.2023 IN REFERENCE NO. ZA290623097673Z (ANNEXURE-B1) PASSED BY THE RESPONDENT AND 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**

Sri. Aravind V. Chavan, learned counsel accepts notice for respondent No.1.

Sri. K. Hemakumar, learned Additional Government Advocate accepts notice for respondent No.2.



2. Petitioner has challenged the order of cancellation of registration at Annexure-B1 dated 20.06.2023.

3. The ground urged in the order of cancellation of GST registration is that the petitioner had not filed returns. The cancellation is directed to be effective from 20.06.2023. It is apparent from the show-cause notice that the cancellation proceedings was initiated due to alleged failure to furnish returns for a continuous period of 6 months

4. It is no doubt noticed that the petitioner had filed an appeal. However, learned counsel for the petitioner submits that the appeal was filed belatedly and accordingly, may not be taken note of and the Court could enter into the correctness of the order of cancellation of registration.

5. Learned counsel for the respondents submit that the matter may be disposed of by putting the



petitioner on terms as the only ground for cancellation is non-filing of returns for a continuous period of 6 months.

6. Learned counsel for the petitioner submits that there was a genuine cause for non-filing of returns as the petitioner was unwell during the relevant point of time.

7. It is to be noticed that the ground for cancellation of registration is on the premise that petitioner has failed to file returns for a continuous period of 6 months. In light of the stand that the petitioner is ready to regularise the lapse of filing returns for the period which is the subject matter of default as noticed in the show-cause notice, the matter may be disposed of in the following terms:

(i) The order of cancellation of GST registration at Annexure-B1 dated 20.06.2023 is set aside.

(ii) The petitioner to regularise the lapse by filing returns with respect to the period of default as mentioned in the show-cause notice. Needless to



state, the arrears of tax, penalty and interest to be made good for such relevant period.

(iii) Respondent No.1 is directed to restore the GST registration of the petitioner within four weeks from today, subject to the petitioner filing returns and paying up to date tax, applicable penalty together with interest within the said period of four weeks.

Accordingly, petition is ***disposed of***.

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

VP