HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 1ST DAY OF JULY, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 18146 OF 2026 (T-RES)

BETWEEN:

M/S GMV INTERIOR CONTRACTORS
PROPRIETORSHIP CONCERN,
GROUND FLOOR, NO.437,
2ND CROSS, CHURCH STREET,
OPP KAKDE NURSING HOME,
NEW THIPPASANDRA,
BENGALURU-560 075.
(A PROPRIETARY CONCERN
REPRESENTED BY
SRI RAMMOHAN ANANTHRAJ,
PROPRIETOR)

...PETITIONER

(BY SRI. Y.C. SHIVAKUMAR., ADVOCATE)

AND:

THE SUPERINTENDENT OF CENTRAL TAX
RANGE DED-5, EASE DIVISION-5,
OFFICE OF THE ASST. COMMISSIONER OF
CENTRAL TAX, EAST GST COMMISSIONERATE,
TTMC/BMTC BUILDING, 2ND FLOOR,
DOMMALURU,
BENGALURU-560071.

...RESPONDENT

(BY SRI.ARAVIND V CHAVAN., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO

HC-KAR

A) QUASHING THE ORDER FOR CANCELLATION OF REGISTRATION BEARING REFERENCE NO.ZA2902260759161, DATED 13-02-2026, PASSED BY THE RESPONDENT, AS AT ANNEXURE-A AND (B) QUASHING THE ORDER OF REJECTION OF APPLICATION FOR REVOCATION OF CANCELLATION BEARING REFERENCE NO.ZA290526045192H, DATED 11-05-2026, PASSED BY THE RESPONDENT, AS AT ANNEXURE-B; C) DIRECTING THE RESPONDENT TO ALLOW RESTORATION OF THE REGISTRATION OF THE PETITIONER BEARING NO29BNNPM0129D1Z2 AS PER ANNEXURE-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 is aggrieved by the decision of the respondent to cancel its GST Registration and the decision to reject the request for revocation of such cancellation. The Order of Cancellation is dated 13.02.2026 [*Annexure-A*], and the Order of Rejection of the application for revocation of the cancellation is dated 11.05.2026 [*Annexure-B*]. The proceedings for cancellation are begun with the Intimation for suspension and notice for cancellation of registration.

2. Sri Y. C. Shivakumar, the learned counsel for the petitioner, submits that this Court must interfere with the decision to cancel the registration and refuse revocation of cancellation on two primary grounds.

[i] First, the petitioner, after the service of the Show Cause Notice dated 28.04.2026, which required the petitioner's representative to appear on 06.05.2026, has submitted a request for adjournment or for rescheduling the hearing on 08.05.2026. The petitioner submitted this request on 07.05.2026. Nevertheless, the decision to reject the revocation of cancellation is taken without an opportunity.

[ii] Second, the Show Cause Notice to cancel the registration must be preceded by the reasons recorded in writing as required under Rule 22 of the Central Goods and Services Tax Rules, 2017 [for short, *'the CGST Rules'*] and the reason as recorded in the Show Cause Notice does not indicate the breach that would justify cancellation.

The learned counsel also submits that the petitioner has filed its returns as of February 2026 and that the petitioner was *bona fide* in making a request for adjournment.

3. Sri Aravind V. Chavan, a learned standing counsel for the respondent who accepts notice, is heard for the disposal of the petition. The Court, given the terms of Rule 23 of the CGST Rules, opines that it was incumbent upon the respondent to elaborate on the reasons for rejection of revocation of cancellation as against merely referring to the reasons *as others*

and calling for certain documents. The Rule 23 of CGST Rules serves a salutary purpose, and that cannot be defeated by the issuance of a notice which is not elaborate and does not refer to the reasons as recorded.

4. This offers the first reason for this Court's interference, and the respondent's failure to extend an opportunity when formally requested for an adjournment offers the second reason for this Court's interference. However, this Court must hasten to add that this Court's interference to quash the entire proceedings including the Show Cause Notice dated 28.04.2026 cannot prevent the authorities from taking any action against the petitioner if there is an infraction of any requirement. As such, the petition is allowed and the impugned Show Cause Notice dated 28.04.2026 [*Annexure-F*], the impugned Order for Cancellation dated 13.02.2026 [*Annexure-A*] and the Order of Rejection of the Application dated 11.05.2026

[*Annexure-B*] are quashed but subject to the observation as aforesaid.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr