



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 5916 OF 2025 (T-RES)

BETWEEN:

M/S. INDIAN STEEL TRADERS
HAVING REG PREMISES AT NO.4
H T LANE BANNIMANTAP
MYSORE-570 015
REP BY ITS PROPRIETOR,
MS NAZIMA PARVAAN
GSTIN 29AFKPN5962K1ZO

...PETITIONER

(BY SRI. D.R. KAPAL GANTI, ADVOCATE)

AND:

1. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
BANNIMANTAP DIVISION S1 AND S2
VINAYA MARGA SIDDHARTHANAGARA
MYSORE-570 001.
2. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX
BANNIMANTAP DIVISION S1 AND S2
VINAYA MARGA SIDDHARTHANAGARA
MYSORE-570 001.
3. THE ASSISTANT COMMISSIONER OF CENTRAL TAX
BANNIMANTAP DIVISION S1 AND S2
VINAYA MARGA SIDDHARTHANAGARA
MYSORE-570 001.
4. THE SUPERINTENDENT
LGSTO-200 MYSURU DGSTO
MYSURU-570 001.

...RESPONDENTS

(BY SRI. SHISHIRA AMARNATH, ADVOCATE)

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASH THE SHOW CAUSE
NOTICE BEARING REFERENCE DIN -20230257TF000000BBA5 DATED

Digitally signed by
CHANDANA B M
Location: High
Court of Karnataka



09.02.2023 AT ANNEXURE-C AND IMPUGNED ORDER IN ORIGINAL DIN NO. 20241157YY0000666DAC DATED 11.11.2024, AT ANNEXURE-D PASSED BY THE RESPONDENT NO.3 AND ETC.

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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, the petitioner seeks the following reliefs:

“(i) Issue a Writ of Certiorari or in the like nature of Writ, quashing show cause notice at ANNEXURE C bearing reference No. 53/2022 2023/Circle-2/Group-3/MYS Audit dated 09.02.2023 vide DIN Number 20230257TF000000BBA5 and impugned order at ANNEXURE D bearing OIO no MYS - EXCUS 000 - BANNIMANTAP-AC-DK-016/2024-25 dated 11.11.2024 vide DIN No 20241157YY0000666DAC passed by respondent no 3.

“(ii) Issue a Writ of Prohibition, directing to halt and the further operation of the impugned show cause notice at ANNEXURE C bearing reference No. 53/2022 2023/Circle-2/Group-3/MYS dated 09.02.2023 vide DIN Number 20230257TF000000BBA5 and impugned order at ANNEXURE D bearing OIO no MYS EXCUS 000-BANNIMANTAP- AC-DK 016/2024-25 dated 11.11.2024 vide DIN No 20241157YY0000666DAC passed by the respondent no 3 refraining the respondent authorities from initiating recovery proceedings or any such other relevant



proceedings, under the GST Act, on basis of the rejection order impugned hereof, till disposal of the above Writ Petition; and

(iii) Grant such other reliefs as deemed fit in the circumstances of the case in the interest of justice."

2. Heard learned counsel for the petitioner and learned counsel for the respondents and perused the material on record.

3. In addition to reiterating the various contentions urged in the petition and referring to the material on record, learned counsel for the petitioner submits that the respondent conducted physical verification of the premises of the petitioner and issued a show-cause notice, to which the petitioner submitted reply, but the respondent proceeded to cancel the GST registration of the petitioner on 11.03.2021. Subsequently, the respondent without issuing any pre-intimation, issued a show-cause notice in Form DRC-01 dated 09.02.2023, to which the petitioner did not submit any reply. Thereafter, respondent No.3 passed the impugned order dated 11.11.2024, without granting an opportunity of personal hearing to the petitioner, aggrieved by which, the petitioner is before this Court by way of the present petition.



4. In addition to reiterating the various contentions urged in the petition and referring to the material on record, learned counsel for the petitioner due to bonafide reasons, unavoidable circumstances and sufficient cause, the petitioner could not submit reply / documents to the show-cause notice, which has culminated in the impugned *ex-parte* order and if an opportunity is given to the petitioner to file reply / documents to the said notices by setting aside the impugned *ex-parte* order, the petitioner would do so and respondent No.3 may be directed to pass fresh order after considering the replies / documents filed by the petitioner. So also, insofar as the cancellation of the GST Registration of the petitioner is concerned, learned counsel for the petitioner submits that if the impugned order of cancellation is set aside, the petitioner would file the returns and also pay up to date taxes.

5. Per contra, learned counsel for the respondents submits that there is no merit in the petition and the same is liable to be dismissed.

6. Though several contentions have been urged by both sides, having regard to the specific assertion on the part of the



petitioner that his inability and omission to submit reply to the show-cause notice and contest the proceedings was due to bonafide reasons, unavoidable circumstances and sufficient cause, I deem it just and appropriate to adopt a justice oriented approach and provide one more opportunity to the petitioner by setting aside the impugned order at Annexure-D dated 11.11.2024 and remitting the matter back to respondent No.3 for reconsideration of the matter afresh in accordance with law from the stage of petitioner submitting reply to the impugned show-cause notice dated 09.02.2023.

7. Insofar as the cancellation of the GST Registration of the petitioner is concerned, the submission made by the counsel for the petitioner is placed on record.

8. In the result, I pass the following:

ORDER

- (i) The petition is hereby **allowed**.
- (ii) The impugned order dated 11.11.2024 passed by respondent No.3 vide Annexure-D is hereby set aside.
- (iii) The matter is remitted back to respondent No.3 for reconsideration afresh in accordance with law from the



stage of petitioner submitting its reply to the notice dated 09.02.2023.

- (iv) The petitioner is directed to appear before the respondent No.3 on 05.02.2026 without awaiting further notice from respondent No.3.
- (v) The liberty is reserved in favour of the petitioner to submit replies, documents etc., which shall be considered by respondent No.3, who shall provide sufficient and reasonable opportunity to the petitioner and hear them and proceed further in accordance with law.
- (vi) In the event, the Petitioner does not appear before respondent No.3 on 05.02.2026 as stated supra, present order shall stand automatically recalled without further orders.
- (v) Insofar as the cancellation of the GST Registration of the petitioner is concerned, the impugned order at Annexure-B dated 11.03.2021, is hereby quashed.
- (vi) The concerned respondents are directed to reinstate/restore the GST registration of the petitioner within four weeks from today, subject to the petitioner filing GST returns and paying up to date tax together with interest and penalty within the aforesaid period of



four weeks from the date of receipt of a copy of this order.

- (vii) It is needless to state that this order is made in the peculiar/special facts and circumstances obtaining in the instant case and this order cannot be treated as a precedent nor shall have any precedential value for any other purpose, whatsoever.

SD/-
(S.R.KRISHNA KUMAR)
JUDGE