



IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 28TH DAY OF JANUARY, 2026
BEFORE
THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV
WRIT PETITION NO. 26 OF 2026 (T-RES)

BETWEEN:

SHRI SIDDESHWARA STEEL AND CEMENTS
GSTIN: 29CFCPS9496B1ZV
REPRESENTED BY ITS PROPRIETRIX
SRI. SAVITHRAMMA
D/O THAMMAIAH
AGED ABOUT 50 YEARS
RESIDING AT ADDRESS:
NO.3210, RUDRAKSHIPURA,
SOMANAHALLI INDUSTRIAL AREA,
MADDUR, MANDYA-571429.

...PETITIONER

(BY SRI. AJAY KUMAR N., ADVOCATE)

AND:

1. THE SUPERINTENDENT OF CENTRAL TAX -
MANDYA EAST RANGE
MYSURU COMMISSIONERATE,
BANNIMANTAP DIVISION, 1ST FLOOR,
NO. KL/181, 1ST CROSS, VV NAGARA,
KALAHALLI, MANDYA-571401.
2. THE ASSISTANT COMMISSIONER OF CENTRAL
TAX-BANNIMANTAP DIVISION
MYSURU COMMISSIONERATE
GST BHAWAN, S1 AND S2, VINAYA
MARGA, SIDDARTHA NAGAR,
MYSURU-570011.
3. THE ADDITIONAL COMMISSIONER OF CENTRAL
TAX - MYSURU CGST COMMISSIONERATE
GST BHAWAN, S1 AND S2, VINAYA MARGA,



SIDDHARTHA NAGAR, MYSORE-570011.

4. THE COMMISSIONER OF CENTRAL TAX
MYSURU-CGST COMMISSIONERATE
GST BHAWAN, S1 AND S2, VINAYA MARGA,
SIDDHARTHA NAGAR, MYSORE-570011.
5. THE PRINCIPAL CHIEF COMMISSIONER OF
CENTRAL TAX-BENGALURU ZONE
GROUND FLOOR, C R BUILDING,
QUEENS ROAD, SHIVAJI NAGAR,
BENGALURU-560001.

...RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH AND SET ASIDE THE IMPUGNED SHOW CAUSE NOTICE FOR CANCELLATION OF GST REGISTRATION DATED 18-12-2025 ISSUED IN FORM GST REG-17 BY RESPONDENT NO.1 BEARING REFERENCE NO.ZA291225087321J, WHICH IS AT ANNEXURE-B 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

The petitioner has assailed the validity of the show-cause notice at Annexure-'B' dated 18.12.2025 as well as the order of cancellation of GST registration at Annexure-'E' dated 24.12.2025.



2. It is noticed that the respondent Authority had issued the show-cause notice at Exhibit-'B' dated 18.12.2025. The show-cause notice would make out the grounds as follows:-

"1. Others

Remarks:

As directed, suspended/cancelled the GST registration".

3. The petitioner was provided with seven working days' to reply to the show-cause notice dated 18.12.2025 and as per the time available in the portal, the petitioner was given time till 30.12.2025 and the petitioner had made out a reply on 23.12.2025. In terms of the reply dated 23.12.2025, the petitioner had specifically asserted that the reason, 'Others' mentioned in the show-cause notice is without any factual details and that such show-cause notice was in violation of the principles of natural justice.

4. It is further submitted that mere reproduction of a statutory provision would not constitute sufficient



grounds in the show-cause notice. The reply was made by the petitioner on 23.12.2025, but the order itself came to be passed on 24.12.2025, which was on the very next date. The petitioner submits that the show-cause notice is cryptic with no reasons and the same cannot be improvised by additional contents and may stand or fall as it is reflected at Annexure-'B'.

5. Taking note of the show-cause notice at Annexure-'B' with no details forthcoming as to the grounds leading to cancellation, it would not be possible for the petitioner to make out a reply to the show-cause notice. A reply would be meaningful only if the show-cause notice raises grounds for reply. In the present case, this Court finds no grounds made out for reply to be made by the petitioner as the same is cryptic and non-speaking. Accordingly, the same is liable to be set aside as being vague and bereft of details and being in violation of the constitutional mandate under Article 14.



6. Accordingly, the show-cause notice at Annexure-'B' dated 18.12.2025 as well as the order of cancellation of GST registration at Annexure-'E' dated 24.12.2025 are set aside.

7. Needless to state that the respondent is at liberty to issue show-cause notice if grounds and materials exist, setting out the necessary details to enable the assessee to meet the same.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VGR