



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. 720 OF 2026 (T-RES)

BETWEEN:

M/S. SUF ENTERPRISES
HAVING ADDRESS AT NO.1252,
GROUND FLOOR,
RACHENAHALLI MAIN ROAD,
BENGALURU URBAN,
KARNATAKA-560077,
A SOLE PROPRIETORSHIP,
REPRESENTED BY ITS PROPRIETOR,
SYED UMAR FAROOQ,
S/O SYED IBRAHIM,
RESIDING AT NO.1-115,
BC COLONY, BNR PETA,
BAKARA NARASINGA RAYANI PETA,
CHITTOOR,
ANDHRA PRADESH-517 419.

...PETITIONER

(BY SRI. BHAGAVATH P., ADVOCATE)

AND:

SUPERINTENDENT, CENTRAL TAX
NORTH DIVISION 7,
NORTH COMMISSIONERATE,
NO.59, GROUND FLOOR, HMT BHAWAN,
BELLARY ROAD, GANGANAGAR,
BENGALURU-560 032.

...RESPONDENT

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)



THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARING THE ACTION OF THE RESPONDENT IN CANCELLING THE GST REGISTRATION OF THE PETITIONER BY PASSING THE ORDER IN FORM GST REG-19 BEARING REFERENCE NO. ZA291225080455D DATED 17.12.2025 (ANNEXED AS ANNEXURE-A) AS VOID, ARBITRARY, ILLEGAL, WITHOUT JURISDICTION, AND IN VIOLATION OF THE PRINCIPLES OF NATURAL JUSTICE, AND AS BEING VIOLATIVE OF ARTICLES 14, 19(1)(G) AND 265 OF THE CONSTITUTION OF INDIA, AND CONSEQUENTLY TO QUASH AND SET ASIDE THE SAME 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 sought for setting aside of the order for cancellation of registration at Annexure-'A' dated 17.12.2025, whereby the respondent Authority has cancelled the registration. In terms of the order at Annexure-'A', the registration of the petitioner was cancelled on the ground that the respondent Authority upon verification have found that no person was present at the premises and no business activity was taking place at the declared location. It is further observed that the efforts made to contact on the registered mobile number was also not fruitful.



2. It is noticed that the show-cause notice for cancellation of registration came to be issued on the ground that the person does not conduct any business from the declared place of business/place of business not found. The reply of the petitioner at Annexure-'C' dated 29.11.2025 is detailed and the petitioner specifically asserts that they conduct business in the declared place.

4. Learned counsel for the petitioner submits that though the order for cancellation of registration refers to the show-cause notice at Annexure-'B' dated 25.11.2025. The said notice further refers to an additional letter of communication dated 25.11.2025 and such letter has not been uploaded in the portal.

5. It is submitted that the reply at Annexure-'C' not having been considered appropriately, the order at Annexure-'A' may be set aside and the matter may be remitted for fresh consideration.



6. In light of the detailed reply at Annexure-'C' and noticing that the order for cancellation of registration at Annexure-'A' is cryptic without full reference to the contents of Annexure-'C', the matter is remitted for fresh consideration by setting aside the order at Annexure-'A' dated 17.12.2025. The matter is remitted to the stage of reply to the show-cause notice.

7. Further, apart from the reply already made out, the petitioner is at liberty to make out a fresh reply and the respondent to consider all the contentions and pass appropriate order as per the procedure.

8. The Petitioner to appear before the respondent on 16.02.2026 without further notice. All contentions are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VGR