



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 15265 OF 2026 (T-RES)

BETWEEN:

JESU NAVIN NISHCHAL
PROPRIETOR,
JNN AND CO
GSTIN 29AIUPN8672K1Z2
1ST FLOOR, 3,4,5,6,337, MERCY,
2ND CROSS ROAD,
NEAR RKM TENT HOUSE,
RAYASANDRA,
BENGALURU – 560099

...PETITIONER

(BY SRI. E.I. SANMATHI., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-015, BENGALURU
2. COMMISSIONER OF COMMERCIAL TAXES
GANDINAGAR,
C.R. BUILDING,
BANGALORE-560001

Digitally
signed by
VANAMALA
N
Location:
HIGH
COURT OF
KARNATAKA





...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI QUASHING THE ORDER IN FORM GST REG-19 DATED 15.09.2023 BEARING REF NO.ZA290923060205H PASSED BY ASSISTANT COMMISSIONER OF, LGSTO 015-BENGALURU-FIRST RESPONDENT HEREIN CANCELLING THE PETITIONERS GST REGISTRATION (ANNEXURE- D) PASSED BY THE 1ST RESPONDENT; ISSUE A WRIT OF CERTIORARI QUASHING THE ORDER IN FORM GST REG-05 BEARING REF NO.ZA2907240192779 PASSED BY ASSISTANT COMMISSIONER LGSTO 015-BENGALURU DATED 05.07.2024 REJECTING REVOCATION (ANNEXURE-F) PASSED BY THE RESPONDENT NO.1.

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, a proprietary concern, has impugned the order dated 15.09.2023. The first respondent, by this impugned order, has cancelled the petitioner's GST Registration on the ground that the petitioner has failed to furnish Returns for the period 2021-22. The petitioner has applied for revocation of the cancellation of the registration, and the first respondent has rejected even this application by the order dated 05.07.2024 observing that the petitioner's response is not within the time specified.

2. The petitioner's case is that a similar proceeding was initiated for the tax period between March and August 2023, but the proceedings were dropped and the cancellation of the registration revoked when the petitioner filed its returns. Mr. E. I. Sanmathi, the learned counsel for the



petitioner, relying upon these circumstances canvasses that if the first respondent had extended an opportunity either with ensuring that the Show Cause Notice was served on the petitioner or while considering the petitioner's application for revocation, the petitioner could have filed returns showing *bona fides* and failure in these regards has resulted in a denial of reasonable opportunity.

3. Mr. K. Hema Kumar submits that the petitioner, as a registered taxpayer is under an obligation to file the returns without waiting for initiation of proceedings to file the returns and that this Court may consider that this is not the first instance that the petitioner is found wanting in filing the returns. The learned Additional Government Advocate argues for a just order in the circumstances to ensure that the petitioner is prompted to file the returns as required.



4. This Court must opine that there must be an opportunity to the petitioner to file its returns because if the returns are filed and verified, the obligations in law could be examined and the cancellation of the registration would cause complete disruption of the petitioner's business. Further, the order of cancellation and rejection of the application for revocation are without considering the reasons that could be offered by the petitioner. As such, this Court intervenes under Article 226 of the Constitution of India to pass the following:

ORDER

[a] The petition is allowed.

[b] The first respondent's orders dated 15.09.2023 [*Annexure - D*] and 05.07.2024 [*Annexure - F*] are quashed restoring the proceedings to the stage of Show Cause Notice reserving liberty to the petitioner file response to the Show Cause



Notice dated 29.08.2023 by **13.07.2026**
calling upon the first respondent to
consider the cause shown and the records
filed and pass just orders.

[c] The petitioner shall also deposit a cost of
Rs.25,000/- with the first respondent by
13.07.2026.

SD/-
(B M SHYAM PRASAD)
JUDGE

RB