



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 33844 OF 2025 (T-RES)

BETWEEN:

1. M/S DNC INFRASTRUCTURE PVT LTD
NO.110, 1ST FLOOR,
THE ROOK INDIA, 2ND CROSS,
NGEF EAST, KASTURINAGAR,
BENGALURU - 560 045

(A PRIVATE LIMITED COMPANY
REPRESENTED BY
SRI DIRISHALA NARESH CHOWDARY,
MANAGING DIRECTOR)
AGED ABOUT 35 YEARS

... PETITIONER

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

AND:

1. JOINT COMMISSIONER
OF COMMERCIAL TAXES,
(APPEALS) - 05, TTMC COMPLEX,
BMTB BUS STAND,
80 FEET ROAD, KORAMANGALA,
BENGALURU - 560 095
2. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,

Digitally
signed by
VIDYA G R
Location:
HIGH
COURT OF
KARNATAKA



LGST-045
RAKSHITA COMPLEX, 9TH CROSS,
1ST STAGE, INDIRANAGAR
BENGALURU - 560 038.

... RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO (A) A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION IN THE NATURE OF WRIT OF CERTIORARI FOR QUASHING THE ORDER UNDER SECTION 107(11) OF THE KGST/CGST/IGST ACT, 2017, BEARING NO.GST.AP.136/21-22, DATED 30-04-2022, ISSUED BY THE RESPONDENT-1, AS AT ANNEXURE-A 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

Learned High Court Government Pleader is directed to accept notice for the respondents.

2. The petitioner has called in question the validity of the order passed by the Appellate Authority at Annexure-'A' dated 30.04.2022 invoking Section 107(11) of the KGST Act, 2017. In terms of the order at Annexure-'A', the appeal filed by the petitioner challenging the order of cancellation of registration came to be



rejected. The Appellate Authority had directed verification of appellant's input tax claim and observed that, if the input tax claim utilised by reason of fraud and output tax was not paid or tax invoices were issued without actual supply, then such aspect was to be investigated.

3. The petitioner further submits that the order of cancellation was passed while making an observation that, "Not Filed Returns". The petitioner had filed an application for revocation though belatedly, the delay in filing the application for revocation was however condoned and the matter was directed to be decided by the appropriate Officer. The said order was passed by the Commissioner in terms of Exhibit-'F' dated 29.12.2022. However, it is submitted that no order was passed on revocation taking note of the grounds urged by the petitioner.

4. Learned counsel for the petitioner submits that though appeal was filed against the order of cancellation, the reasons assigned in the order have nothing to do with



the grounds made out for cancellation and relate to other aspects, while it was not open for the Appellate Authority to enter into such contentions.

5. Learned High Court Government Pleader appearing on behalf of respondents submits that, if the petitioner were to file the returns for the relevant years and pay tax dues along with interest and penalty, appropriate order may be passed by the respondent Authorities.

6. In light of such stand of learned High Court Government Pleader, the petition is ***disposed of*** as follows:-

The order of cancellation of registration at Annexure-'A' dated 30.04.2022 would stand set aside subject to the following:

- (i) The petitioner to file the returns for the relevant years and pay tax dues along with interest and penalty within four



weeks from the date of receipt of certified copy of the order.

(ii) If the petitioner fails to file the returns and pay tax dues and interest as directed above, the indulgence extended by the order of cancellation would stand revoked.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VGR