HC-KAR

NC: 2026:KHC:17515
WP No. 9800 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 9800 OF 2026 (T-RES)

BETWEEN:

1. M/S MATHRUSHREE ENTERPRISES
REPRESENTED BY ITS PROPRIETRIX
SMT ANITHA KRISHNAMURTHY
W/O KRISHNAMURTHY
AGED ABOUT 50 YEARS
NO.502 BUILDING NO.72
DIVYA MSR GATE WAY
M S RAMIAH ROAD, GOKULAR
BENGALURU - 560 054
GSTIN: 29AIKPA416GIZE

... PETITIONER

(BY SRI. HEMAKUMAR K., ADVOCATE FOR
SRI PRANAY SHARMA Y., ADVOCATE)

AND:

1. THE SUPERINTENDENT OF CENTRAL TAX
RANGE-AND6
BENGALURU NORTH DIVISION
59, HMT BHAVAN, BELLARY ROAD,
BENGALURU - 560 032

2. ASSISTANT COMMISSIONER OF CENTRAL TAX,
RANGE-AND6
BENGALURU NORTH DIVISION

59, HMT BHAVAN, BELLARY ROAD,
BENGALURU - 560 032

... RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASHING THE ORDER OF REJECTION OF APPLICATION FOR REVOCATION OF CANCELLATION OF REGISTRATION BY THE RESPONDENT NO.1 PASSED UNDER SECTION 30(2) OF THE CGST ACT, 2017 BEARING REFERENCE NO. ZA290326039284E DATED 09.03.2026. COPY OF THE ORDER OF REJECTION DATED 09.03.2026 BY THE RESPONDENT NO.1 IS ENCLOSED AS ANNEXURE-A1 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 Counsel Sri.Aravind V Chavan accepts notice for the respondents.

2. The petitioner submits that he would undertake to withdraw the appeal filed challenging the impugned order. Copy of the acknowledgement for filing the appeal is enclosed at Annexure-C. In light of the said undertaking, the petition is adjudicated on its merits.

3. The petitioner has challenged the order of cancellation of registration of GST. It is submitted that the show-cause notice at Annexure-A4 would reveal that registration has been cancelled due to failure to furnish returns for a continuous period of six months.

4. It is submitted that the petitioner could not file the returns due to death of the Auditor which bonafide cause requires to be accepted. It is further submitted that the petitioner has also challenged the order rejecting his application seeking revocation of cancellation.

5. Taking note of the submission that lapse in filing the returns was due to the death of the Auditor and also noticing that prejudice if any caused to the Department could be addressed by appropriate directions, the following order is passed.

6. The order at Annexure-A1 and A3 are set aside subject to the petitioner regularizing the default by filing returns by paying applicable tax and penalty. The

authorities to pass appropriate orders for restoration of registration forthwith.

7. Accordingly, the petition is disposed of.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

NP