IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF APRIL, 2023

BEFORE

THE HON'BLE MR JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 4441 OF 2023 (T-RES)

BETWEEN:

MR. KIRAN VENKATA REDDY
S/O VENKATA REDDY,
AGED ABOUT 40 YEARS,
SRUVEY NO 101/1, MVR SURYAKANTHI,
SITE NO 13, BUILDING NO 2,
MUNIREDDY LAYOUT, HORAMAVU,
BENGALURU 560043
GSTN 29AMFPR1081F2ZY.

...PETITIONER

(BY SRI. C S HIREMATH.,ADVOCATE)

AND:

1. ADDITIONAL COMMISSIONER OF
CENTRAL TAX GST APPEALS,
O/O COMMISSIONER O CENTRAL TAX APPEALS (I)
DOLUR BMTC BUS STAND, 4TH FLOOR,
BANGALORE 560071.

2. THE SUPERINTENDENT OF CENTRAL TAX
RANGE BED-4, EAST DIVISION,
GST EAST COMMISSIONERATE,
BENGALURU 560071.

...RESPONDENTS

(BY SMT.PREETHA M., ADVOCATE)

Digitally signed by NARASIMHA MURTHY VANAMALA
Location: HIGH COURT OF KARNATAKA

THIS WRIT PETITION IS FILED UNDER ARTICLE 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE ORDER OF CANCELLATION NO.ZA290719081780X DATED 23/07/2019 PASSED BY THE R-2 AND ORDER NO.71/ADC-A1/GST/2023 PASSED BY R1 DATED 08/02/2023 PASSED BY R1 AS PER ANNEXURE-A AND B RESPECTIVELY.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

The petitioner has impugned the second respondent's order dated 23.07.2019 for cancellation of the GST registration under the provisions of Section 29 of the Central Goods and Services Tax Act, 2017 [for short, the *'CGST Act'*]. The petitioner's subsequent appeal under Section 112 of the CGST Act before the first respondent is disposed of on the ground of limitation. The petitioner has not filed any application for revocation of the cancellation. Presently, the notification dated 31.03.2023 is

issued providing for revocation of cancellation of the registration. If the cancellation is under the provisions of Section 29(2)(b) or (c) of the CGST Act and such cancellation is before 31.12.2022, and an application for revocation is not filed, it is submitted that in terms of this notification the petitioner will be entitled to file an application according to the special procedure now notified.

Hence, the petition stands disposed of with liberty to the petitioner to avail such remedy subject to all just exceptions.

Sd/-
JUDGE

NV