

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF JUNE, 2020

BEFORE

THE HON'BLE MR.JUSTICE P.S. DINESH KUMAR

WRIT PETITION No.8167 OF 2020 (T-RES)

BETWEEN :

M/S. M.S. RETAIL PRIVATE LIMITED
NO.21, KUMARA KRUPA ROAD
MADHAVANAGAR
BANGALORE - 560 001
REPRESENTED BY ITS DIRECTOR
MR. ANIL K. MEHRA
S/O KRANTI MOHAN MEHRA
AGED ABOUT 60 YEARS

... PETITIONER

(BY SHRI. BOLLAJU VENUGOPAL, ADVOCATE)

[THROUGH VIDEO CONFERENCE]

AND :

1. THE UNION OF INDIA
REPRESENTED BY ITS SECRETARY
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI - 110 011
2. THE MINISTRY OF FINANCE
GOVERNMENT OF INDIA
REP. BY ITS SECRETARY MF (DR)
NEW DELHI - 110 011
3. THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES
LVO-020, BANGALORE DVO-1

NO.1, C.K. JAFFER SHARIEF ROAD
VASANTH NAGAR
BANGALORE - 560 001

... RESPONDENTS

(BY SHRI. B.S. VENKATA NARAYANA, CGC FOR R1 & R2;
SMT. PRATHIMA HONNAPUR, AGA FOR R3)

[THROUGH VIDEO CONFERENCE]

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE SHOW CAUSE NOTICE FOR CANCELLATION OF REGISTRATION ISSUED VIDE REFERENCE NO.ZA290320052529J DATED 18.03.2020 WHICH IS HEREWITH ENCLOSED AS ANNEXURE-C AND ETC.

THIS WRIT PETITION COMING ON FOR *PRELIMINARY HEARING* THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

Heard Shri Bollaju Venugopal, learned advocate for the petitioner, Shri B.S.Venkata Narayana, learned CGC for respondents No.1 & 2 and Smt. Prathima Honnapur, learned AGA for respondent No.3.

2. Petitioner has presented this writ petition with a prayer *inter alia* to quash the order of 'cancellation of registration' dated 06.06.2020 passed by respondent No.3-the Assistant Commissioner of Commercial Taxes, Bengaluru (Annexure-E).

3. Learned AGA submitted that under Section 30 of the Central Goods and Services Act, 2017 ("CGST Act" for short) petitioner can approach appropriate authority seeking revocation of cancellation of registration. She further submitted that if such an application is filed in a prescribed format, the authority shall examine the same and pass appropriate orders.

4. Learned advocate for the petitioner submitted that petitioner shall file necessary application under the provisions of CGST Act and seek revocation of cancellation of registration. He further prayed that since registration has been cancelled in the month of March, 2020, directions may be issued to respondent No.3 to consider the application for revocation immediately.

5. In view of the above, this petition is ***disposed of*** granting liberty to the petitioner to file necessary applications seeking revocation of cancellation of registration. If such application is submitted, respondent No.3 – the Assistant Commissioner of Commercial Taxes,

Bengaluru, shall consider the same and pass appropriate orders, as expeditiously as possible and in any event, in an outer limit of two weeks from the date of receipt of a copy of this order. All contentions of the parties are kept open.

6. In view of disposal of this petition, all pending interlocutory applications do not survive for consideration and they stand disposed of.

No costs.

**Sd/-
JUDGE**

AV