

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF JUNE, 2019

BEFORE:

THE HON'BLE MRS. JUSTICE S.SUJATHA

WRIT PETITION No.22374/2019 (T - RES)

BETWEEN:

M/s BANYAN PROJECTS INDIA PVT. LTD.,
NO.770, ESCAPE HOTELS
100FEET ROAD, 12TH MAIN,
HAL 2ND STAGE, INDIRANAGAR
BANGALORE-38
REP. BY ITS DIRECTOR RAVINDRA

... PETITIONER

[BY SRI MOHAMMED MUJASSIM, ADV.]

AND:

LOCAL GOODS AND SERVICES
TAX OFFICER-45
9TH MAIN ROAD,
NEAR BDA COMPLEX
INDIRANAGAR
BANGALORE-38

...RESPONDENT

[BY SRI VIKRAM HUILGOL, ADV.]

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE IMPUGNED ORDER DATED 22.05.2019 PASSED BY THE RESPONDENT VIDE ANNEXURE-A TO THE W.P.

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

ORDER

The petitioner has challenged the order dated 22.05.2019, passed by the respondent vide Annexure – A to the writ petition whereby the registration of the petitioner under the provisions of the Karnataka Goods and Services Act, 2017 ('Act' for short) has been cancelled.

2. The grievance of the petitioner is that no adequate opportunity was provided to putforth its explanation for not furnishing the returns well within time from October, 2018 to April 2019, the reason for which the Registration Certificate has been cancelled by the respondent.

3. Learned counsel appearing for the respondent fairly and rightly submits that the primary reason for cancellation of the Registration Certificate being non-filing of the required returns for the months October 2018 to April 2019, the respondent - authority

being empowered to revoke the cancellation of registration under Section 30 of the Act, if such returns for the aforesaid periods are submitted by the petitioner within a time frame to be fixed by this Court, the same shall be considered by the respondent – authority and the cancellation of the registration can be revoked in terms of Section 30 of the Act.

4. In view of the aforesaid, the petitioner's grievance could be redressed by the respondent – authority as provided under Section 30 of the Act. In the circumstances, to meet the ends of justice this Court deems it appropriate to direct the petitioner to submit the returns relating to the tax periods for October 2018 to April 2019 within a period of two weeks from the date of receipt of the certified copy of the order before the respondent - authority and on such submission of the returns by the petitioner, the same shall be considered by the respondent - authority in accordance with law

and the cancellation of registration can be revoked in terms of Section 30 of the Act.

5. It is needless to observe that the respondent – authority shall assist the petitioner relating to the technical glitches, if any, in filing the returns for the tax periods October 2018 to April 2019 as well as for the subsequent tax periods.

With the aforesaid observations and directions, the writ petition stands disposed of.

**Sd/-
JUDGE**

PMR