

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29<sup>TH</sup> DAY OF JULY, 2021

BEFORE

THE HON'BLE MR. JUSTICE KRISHNA S.DIXIT

**WRIT PETITION NO.12717 OF 2021 (T - RES)**

**BETWEEN:**

BADIGER RAGHAVENDRA,  
S/O DIVAKARAPPA,  
AGED 50 YEARS,  
PROP: MARUTHI ENGINEERING EQUIPMENTS,  
MGP -13, SY NO.128/2,  
MACHOHALLI INDUTRIAL AREA,  
MACHOHALLI GATE,  
MAGADI ROAD,  
BANGALORE – 560 091.

...PETITIONER

(BY SRI. K.M.SHIVAYOGI SWAMY, ADVOCATE)

**AND:**

1. THE ASSISTANT COMMISSIONER  
OF COMMERCIAL TAXES,  
LOCAL GOODS AND SERVICES  
TAX OFFICE-080,  
PEENYA 2<sup>ND</sup> STAGE,  
BANGALORE – 560 058.
2. THE ADDITIONAL COMMISSIONER OF  
COMERCIAL TAXES,  
(E-GOVERNESS),  
COMMERCIAL TAXES BUILDINGS,  
GANDHINAGAR,  
BANGALORE – 560 009.
3. GST COUNCIL,  
BY ITS CHAIRPERSON,  
UNION FINANCE MINISTER,  
MINISTRY OF FINANCE,  
NORTH BLOCK,  
NEW DELHI – 110 001.

4 . GOODS AND SERVICE TAX NETWORK,  
 BY ITS CHAIRPERSON, EAST WING,  
 4<sup>TH</sup> FLOOR, WORLD MARK-1,  
 AEROCITY,  
 NEW DELHI – 110 037.

...RESPONDENTS

(BY SRI.R.SRINIVASA GOWDA, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE RESPONDENT AUTHORITIES TO CONSIDER THE REVOCATION APPLICATION FILED BY THE PETITIONER FOR CANCELLATION OF REGISTRATION DATED 25.03.2021 AND 26.04.2021 VIDE ANNEXURE-F AND G RESPECTIVELY AND ETC.

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

**ORDER**

Petitioner, a 'registered supplier' under section 22 r/w section 26 of the Central Goods and Services Tax Act, 2017 is grieving before the Writ Court as to non-consideration of his Revocation Applications dated 25.03.2021 & 26.04.2021 respectively at Annexures-F & G wherein he has sought for rescinding of "Order for cancellation of registration dated 23.07.2019".

2. The learned Panel Counsel on Court's request appearing for the respondents although initially resisted the writ petition *inter alia* contending that the fact matrix as pleaded does not warrant indulgence in the matter, now submits that if a reasonable time is granted, there would be no impediment for considering the subject applications provided that petitioner too co-operates by furnishing

information/records as are necessary for due consideration of its claim. This is fair enough.

In the above circumstances, this writ petition succeeds; a Writ of Mandamus issues directing the jurisdictional respondents to consider and cause to be considered subject Revocation Applications of the petitioner in terms of Sec. 30 of the Act and also keeping in view the decision of the Apex Court in Misc. Application No.665/2021 arising out of SMW(C) No.3/2020 disposed off on 24.07.2021, within a period of six weeks. All contentions are kept open.

The jurisdictional respondents shall pay to the petitioner a sum of Rs.1,000/- per day for the delay brooked in taking the call on the subject applications, apart from they running the risk of being hauled up for contempt.

**Sd/-  
JUDGE**