



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 6<sup>TH</sup> DAY OF APRIL, 2023**

**BEFORE**

**THE HON'BLE MR JUSTICE B M SHYAM PRASAD**

**WRIT PETITION NO. 3966 OF 2023 (T-RES)**

**BETWEEN:**

SRI ANNADURAI MUNISWAMY  
AGED ABOUT 50 YEARS  
M/S ANNA ENTERPRISES  
NO.54/1/2, W NO.9  
LAKSHMI LAYOUT  
BENGALURU URBAN  
KARNATAKA-560068  
GSTN-29CDFPM8841P1ZM.

...PETITIONER

(BY SRI. C S HIREMATH.,ADVOCATE)

**AND:**

1. THE ADDITIONAL COMMISSIONER  
OFFICE OF THE COMMISSIONER OF  
CENTRAL TAX, GST COMMISSIONERATE,  
BENGALURU APPEALS-1  
4TH FLOOR, TRAFFIC AND  
TRANSIT MANAGEMENT CENTRE,  
BMTc BUS STAND, HAL AIRPORT ROAD,  
DOMMALURU, BENGALURU-560071.
2. THE SUPERINTENDENT OF CENTRAL TAX  
JOINT COMMISSIONER OF  
COMMERCIAL TAXES(ADMN)  
DGSTO-04 VTK 2 A BLOCK





1ST FLOOR, KORAMANGALA  
BENGALURU-560047.

...RESPONDENTS

(BY SMT. PREETHA M.,ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLE 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE ORDER DATED THE ORDER OF CANCELLATION DATED 25/01/2022 (REF.NO. ZA29012208243W) PASSED BY THE R-2 AND ORDER DATED 04/01/2023 PASSED BY R-1 IN APPEAL NO.12/ADC-AI/GSTS/2023 AS PER ANNEXURE-A AND B.

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

**ORDER**

The petitioner has called in question the second respondent's order dated 25.01.2022 canceling the petitioner's GST registration, and the appellate Court – the first respondent's order dated 04.01.2023 in Appeal No.12/ACD-AI/GSTS/2023. Ms. Preetha Mahadevan, the learned counsel for the respondents, places on record a copy of the Notification dated 31.03.2023.

It is seen that this Notification dated 31.03.2023 enables a registered person, whose registration has been canceled under the provisions of Section 29(2)(b) or (c) of the Central Goods and



Services Tax Act, 2017 [CGST Act] on or before 31.12.2022 and who has not filed any application for revocation of cancellation of such registration within the specified time under Section 30 of the CGST Act, to file an application for revocation in terms of the specific procedure notified. In these circumstances, the petitioner will have to make necessary application as provided for in the aforesaid notification.

Hence, the petition stands disposed of with just liberty in this regard.

**SD/-  
JUDGE**

SA  
ct:sr