IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 12TH DAY OF JUNE 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 13708 OF 2026 (T-RES)

C/W

WRIT PETITION NO. 13791 OF 2026 (T-RES)

IN WP No. 13708/2026

BETWEEN:

M/S FLEX ENTERPRISES
(PROPRIETORSHIP CONCERN),
HAVING ITS PLACE OF BUSINESS AT
NO. 44, DODDAGOWDANAPALYA,
UTTARAHALLI, BENGALURU - 560061,
REPRESENTED BY ITS PROPRIETOR,
MR. NOOR MOHAMAD

...PETITIONER

(BY SRI. BHARATH KUMAR V., ADVOCATE)

AND:

SUPERINTENDENT OF CENTRAL TAX,
RANGE - AWD6
BENGALURU WEST DIVISION-6, RANGE-A
HAVING OFFICE AT TTMC,
BMTC BUILDING, KANAKAPURA ROAD, BENGALURU -560 062.

...RESPONDENT

(BY SRI.JEEVAN J NEERALAGI., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO- A. QUASHING THE ORDER DATED 17.02.2026, PASSED BY THE RESPONDENT HEREIN, WHEREIN ACTING UNDER RULE 29(2)(E) OF THE CGST RULES, 2017, WAS PLEASED TO SUSPEND THE GSTIN NO. 29ILQPM7004B1ZW I.E., OF THE PETITIONER HEREIN (ANNEXURE -A); B. QUASHING THE ORDER DATED 12.03.2026, PASSED BY THE RESPONDENT HEREIN, WHEREBY, THE RESPONDENT HEREIN ACTING UNDER SECTION 29(2)(E) OF THE CGST ACT, 2017 WAS PLEASED TO CANCEL THE GSTIN NO. 29ILQPM7004B1ZW I.E., OF THE PETITIONER HEREIN (ANNEXURE- B); C. DIRECTING THE RESPONDENT HEREIN TO ADJUDICATE THE SHOW CAUSE NOTICE DATED 17.02.2026 ALONE, ISSUED BY THE RESPONDENT HEREIN UNDER SECTION 29(2)(E) OF THE CGST ACT, 2017, BY PROVIDING THE PETITIONER HEREIN AN OPPORTUNITY OF HEARING AND ETC.

IN WP NO. 13791/2026

BETWEEN:

M/S WISDOM ENTERPRISES
(PROPRIETORSHIP CONCERN),
HAVING ITS PLACE OF BUSINESS AT
NO. 279, E BLOCK, BDA SLUM LRP,
LINGARAJAPURAM,
BENGALURU - 560 084,

REPRESENTED BY ITS PROPRIETOR,
MR. SYED AKHIL ABBAS

...PETITIONER

(BY SRI. BHARATH KUMAR V., ADVOCATE)

AND:

SUPERINTENDENT OF CENTRAL TAX,
RANGE - AED3
BENGALURU EAST DIVISION-3, RANGE-A
HAVING OFFICE AT
TTMC/BMTC BUILDING, III FLOOR,
OLD AIRPORT ROAD,
BENGALURU -560071.

...RESPONDENT

(BY SRI.JEEVAN J NEERALAGI., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A. QUASHING THE ORDER DATED 07.01.2026, PASSED BY THE RESPONDENT HEREIN, WHEREIN ACTING UNDER RULE 21(A) OF THE CG AND ST RULES, 2017, THE RESPONDENT HEREIN WAS PLEASED TO SUSPEND THE GSTIN NO. 29CRBPA3504K1Z1 I.E., OF THE PETITIONER HEREIN (ANNEXURE -A); B. QUASHING THE ORDER DATED 11.02.2026, PASSED BY THE RESPONDENT HEREIN, WHEREBY, ACTING UNDER RULE 21(A) OF THE CG AND ST RULES, 2017 THE RESPONDENT HEREIN WAS PLEASED TO CANCEL THE GSTIN NO. 29CRBPA3504K1Z1 I.E., OF THE PETITIONER HEREIN PLEASED TO (ANNEXURE- B);

C. DIRECTING THE RESPONDENT HEREIN TO ADJUDICATE THE SHOW CAUSE NOTICE DATED 07.01.2026 ALONE, ISSUED BY THE RESPONDENT HEREIN UNDER RULE 21(A) OF THE CG AND ST RULES, 2017, BY PROVIDING THE PETITIONER HEREIN AN OPPORTUNITY OF PERSONAL HEARING.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The petitioners are aggrieved by the respondent's Order dated 12.03.2026 *[Annexure-B in the writ petition in W.P. No.13708/2026]* and the Order dated 11.02.2026 *[Annexure-B in the writ petition in W.P. No.13791/2026]* to cancel the Central Goods and Services Tax Registration under Section 29 of the Central Goods and Services Tax Act, 2017 [for short, '*the Act*']. The petitioners have been issued with Show Cause Notices before the decision to cancel the registration. The petitioners have also filed applications for revocation of cancellation.

2. Sri Bharath Kumar V, the learned counsel for the petitioners, and Sri Jeevan J Neeralagi, the learned counsel for the respondent, are heard on whether this Court must interfere with the decision to cancel registration and restore the proceedings to the stage of Show Cause Notice permitting the petitioners to file documents to justify that there should be no decision to cancel registration. The learned counsel submits as follows.

[a] For issuance of the Show Cause Notice, it would be incumbent upon the respondent to record reasons to believe that the registration is liable to be cancelled and only then issue a Notice in Form GST REG-17 to show cause and in these cases, the respondent has purportedly visited the property before issuing the Show Cause Notice.

[b] In the writ petition in W.P. No.13708/2026, the Report of *Personal Visit* is uploaded, and the Report which is appended with a photograph shows another property and not the petitioner's property. Therefore, the respondent could not have justifiably recorded "*reasons to believe*."

[c] In the writ petition in W.P. No. 13791/2026, the respondent has uploaded a Report which is blank.

3. Crucially, Sri Bharath Kumar V submits that the petitioners can produce documents to show that they are in business at the place of business as mentioned in the Registration Certificate. Sri Jeevan J Neeralagi, learned counsel for the respondent, submits that because the application for revocation is pending consideration, this Court may dispose of

these petitions directing the respondent to decide on such pending application expeditiously reserving liberty to the petitioners to file their responses.

4. This Court must consider these rival submissions to answer *whether the interference must be with the order of cancellation or to direct a decision on the application for revocation.* At this stage, this Court must opine that the provisions of Rule 22[1] of the Central Goods and Services Tax Rules, 2017 [for short, *'the GST Rules'*] is categorical in stipulating that a notice [for cancellation] must be issued in the required format after the concerned records reason to believe. The provisions of Rule 22[1] of the GST Rules reads as under:

> *"22[1] Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service*

> *of such notice, as to why his registration shall not be cancelled."*

5. In the present cases, the Show Cause Notices are issued based on Reports which have either a photograph of an unrelated property or no photograph with the details being blank. Therefore, this Court finds that the interference must be to restore the proceedings to the stage of Show Cause Notice and not for directions to consider the pending application for revocation. This Court must permit the petitioners to file their response with all the documents by a specified date directing the respondent to consider the same and pass just orders. Further, because this Court has interfered to restore the proceedings permitting the petitioners to respond to the Show Cause Notices quashing the order for cancellation of registration, the suspension of the registration must also be quashed. Hence, the following:

ORDER

[a] The petitions are allowed in part.

[b] The respondent's impugned Orders of Cancellation dated 12.03.2026 *[Annexure-B in the writ petition in W.P. No.13708/2026]* and the Order dated 11.02.2026 *[Annexure-B in the writ petition in W.P. No.13791/2026]* are quashed.

[c] The decision to suspend the petitioner’s Certificate of registration is also consequentially quashed.

[d] The petitioners are reserved with liberty to file documents in response to the Show Cause Notices by ***13.07.2026*** directing the respondent to consider the same and pass just orders.

[e] It is needless to observe that if the petitioners do not avail the opportunity now extended, it will be open to the respondent to conclude the proceedings based on the material available.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-