

GIB/KN/Banyan Projects/06-06-2019/HC-20

High Court Category : Registration

State : Karnataka

Order No.: GIB/KN/Banyan Projects/06-06-2019/HC-20

Name of Entry :

M/s Banyan Projects India Pvt Ltd

Date : 06-06-2019

Breif Issue :

Issues Involved:

Whether the cancellation of registration be revoked if the Petitioner furnishes the unfurnished returns?

Fact of the Case:

The petitioner had filed a writ petition before the Hon'ble Karnataka High Court challenging the order passed by the Local GST officer whereby the registration of the Petitioner under the provisions of Karnataka Goods and Services Tax Act, 2017 has been cancelled on the grounds of non-furnishing of returns well within time from October 2018 to April 2019.

The grievance of the Petitioner is that no adequate opportunity was provided to put forth its explanation for not furnishing the returns well within time, the reason for which the Registration Certificate has been cancelled by the Respondent.

The Respondent submitted that it is empowered to revoke the cancellation of registration under Section 30 of the KGST Act, if such returns for the aforesaid periods are submitted by the Petitioner within a time frame to be fixed by this Court.

Decision of Advance Ruling Authority :

Consideration and Decision by High Court:

High Court direct to the Petitioner to submit the returns relating to the aforementioned tax period within a period of two weeks and the Respondent authority shall consider the same. Further, the Respondent shall assist the Petitioner relating to the technical glitches, if any.