NC: 2026:KHC:11634
WP No. 3406 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

<u>WRIT PETITION NO. 3406 OF 2026 (T-RES)</u>

<u>BETWEEN:</u>

M/S. SREEKRISH BOOKS AND STATIONERIES,
A PROPRIETARY CONCERN,
REPRESENTED BY ITS PROPRIETOR,
SRI. SRINIVASAN RAGHURAMAN,
ADDRESS OF PRINCIPAL PLACE OF BUSINESS:
NO.549, 9TH MAIN ROAD, 2 BLOCK,
RAJAJINAGAR, BANGALORE URBAN DISTRICT,
BANGALORE - 560 010.

...PETITIONER

(BY SRI. N. MANOHAR, ADVOCATE)

<u>AND:</u>

1. THE COMMISSIONER OF CENTRAL TAXES,
BUILDING 1, QUEENS ROAD,
CENTRAL TAX BUILDING,
BANGALORE - 560 001.

2. THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
WEST DIVISION -2,
BANGALORE WEST COMMISSIONERATE,
FIRST FLOOR, TTMC COMPLEX,
BMTC BUS STAND, BANASHANKARI,
BANGALORE - 560 070.

...RESPONDENTS

(BY SRI. JEEVAN J. NEERALGI, ADVOCATE FOR R1 AND R2)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF

CERTIORARI OR OTHER APPROPRIATE WRIT OR ORDER, QUASHING THE IMPUGNED ADJUDICATION ORDER ISSUED ON 22.01.2025 BEARING FILE NO.GEXCOM/ADJN/GST/6815/ 2024-CGST-RANGE-A-WEST-DIV-2-COMMRTE-BENGALURU(W) DIN NO.20250157YU000000A553-OIO SL.NO.179/2024-25/ GST/WD2 DATED 21.01.2025 PASSED BY RESPONDENT NO.2 VIDE ANNEXURE - F.

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The petitioner has called in question the correctness of the order at Annexure-F which is the Order-in-Original passed under Section 74 of the CGST / KGST / IGST Act, 2017.

2. Learned counsel for the petitioner submits that petitioner has in-fact participated in the proceedings, but did not make out reply, however, while availing the opportunity of personal hearing on 20.09.2024, the authorised representative of the petitioner had sought for 10 days' time to submit detailed reply to the show-cause notice. It is submitted that without accommodating such

request, the respondent - authority has concluded the proceedings. It is further submitted that petitioner has material including books of accounts to demonstrate and meet the grounds as made out in the show-cause notice.

3. Taking note of the assertion of the petitioner and having perused the order, it is noticed that the authority has proceeded to complete the adjudication in light of the petitioner not having availed of the opportunity granted during hearing. Nevertheless, it is to be noticed that the authorized representative of the petitioner has made a request for adjournment of 10 days, which appears not to have been accommodated.

4. Noticing that the authority has proceeded with the matter in light of the petitioner not having made out his reply and also taking note of the financial consequences that visit the petitioner if the order is upheld as an additional opportunity, it would be appropriate to set

aside the order at Annexure-F and remit the matter back to the stage of personal hearing.

5. Accordingly, the Order-in-Original at Annexure-F is set aside and the matter is remitted back to the stage of personal hearing.

6. Needless to state, the petitioner is required to be vigilant and co-operate with the proceedings and not seek unnecessary adjournments. The petitioner to be present before respondent No.2 without further notice on 23.03.2026. Petitioner to co-operate in expeditious disposal of the proceedings.

7. Accordingly, petition is ***disposed of***. All contentions are kept open.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR