HC-KAR

NC: 2026:KHC:11840
WP No. 3682 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

WRIT PETITION NO. 3682 OF 2026 (T-RES)

BETWEEN:

MR. SHAKEEL AHMED,
PROPRIETOR,
SANGAM TELECOM AND COMPUTERS,
SON OF MR. ABDUL SATTAR,
AGED ABOUT 33 YEARS,
HAVING BUSINESS AT 4418,
GANGAMMAGUDI ROAD, 1ST MAIN ROAD,
HOSKOTE, BENGALURU RURAL - 562114.

...PETITIONER

(BY SRI. SYED KHAMRUDDIN, ADVOCATE)

AND:

ASST. COMMISSIONER OF COMMERCIAL TAXES,
LGSTO - 038, NO.58, 2ND FLOOR,
HAL 2ND STAGE, DEFENCE COLONY,
100 FEET ROAD, INDIRANAGAR,
BANGALORE - 560 038.

...RESPONDENT

(BY SRI. K. HEMAKUMAR, ADVOCATE)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE EX-PARTE ORDER UNDER SECTION 73(9) DATED 30.01.2025 AND SUMMARY ORDER IN FORM GST DRC-07 DATED 17.02.2025

PASSED BY THE RESPONDENT FOR THE TAX PERIOD APRIL 2020 TO MARCH 2021 (ANNEXURE-A AND A1).

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

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

ORAL ORDER

The petitioner has sought for issuance of writ in the nature of certiorari to set aside the Order of Adjudication passed under Section 73(9) of the CGST / SGST Act, 2017 as well as the Summary Order.

2. Learned counsel for the petitioner submits that the Order of Adjudication is passed on the premise that the petitioner had availed excess ITC in respect of "All other ITC", in Table 4(A)(5), as compared to available ITC in GSTR-2A.

3. Learned counsel for the petitioner submits that the suppliers have belatedly uploaded their invoices, as a result of which there is some apparent discrepancy. However, it is submitted that due to *bona-fide* causes, the

petitioner was not in a position to make out reply to the show-cause notice, but if provided with an opportunity, the petitioner would demonstrate that there is no discrepancy as regards the ITC claimed when compared to declarations made by their suppliers.

4. Taking note that the Order of Adjudication has proceeded without any reply of the petitioner to the show-cause notice on merits, it would be appropriate considering the consequences that would visit the petitioner if the impugned order is upheld to set aside the order at Annexure-A and remit the matter back for fresh consideration to the stage of reply to the show-cause notice.

5. Accordingly, the Order of Adjudication at Annexure-A and the Summary Order at Annexure-A1 are set aside. Matter is remitted to the stage of reply to the show-cause notice. Consequent to setting aside of the Order of Adjudication, the authorities are directed to

rescind their instruction to the banker for attachment of the bank account forthwith, upon receipt of certified copy of the order.

6. Petitioner to appear before the respondent without further notice on 23.03.2026. Taking note that the demand of tax is a small amount, the normal insistence of the Court to impose a condition of depositing 10% of demand of tax to be satisfied, is waived.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR