HC-KAR

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

**DATED THIS THE 24TH DAY OF FEBRUARY, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV**

**WRIT PETITION NO. 4100 OF 2026 (T-RES)**

**BETWEEN:**

M/S HI-TECH CONCRETE INDIA PRIVATE LTD.,
NO.39/3, 2ND FLOOR, KANAKAPURA MAIN ROAD,
BANASHANKARI, BENGALURU-560 070.
(A PRIVATE LIMITED COMPANY
(REGD. UNDER THE COMPANIES ACT, 2013)
REPRESENTED BY
SRI.SUMANTH KUMAR NR,
S/O RAMACHANDRA N.,
AGED ABOUT 45 YEARS,
MANAGING DIRECTOR AND
AUTHORISED REPRESENTATIVE)

...PETITIONER

(BY SRI. Y.C. SHIVAKUMAR, ADVOCATE)



**AND:**

1. THE SUPERINTENDENT OF CENTRAL TAX,
BWD5, WEST COMMISSIONERATE,
OFFICE OF THE ASSISTANT COMMISSIONER,
GST WEST COMMISSIONERATE,
BMTC BUILDING,
BENGALURU-560 070.

2. THE JOINT/ADDITIONAL COMMISSIONER OF
CENTRAL TAX (APPEALS),
TTMC-BMTC BLDG, 4TH FLOOR,
ABOVE BMTC BUS-STAND,

DOMLUR, OLD AIRPORT ROAD,
BENGALURU-560 071.

...RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE EX-PARTE "ORDER-IN-ORIGINAL NO.001/2024-25 DATED 24.01.2025, PASSED BY THE RESPONDENT-1, AS AT ANNEXURE-A AND ETC.,

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

Learned counsel Sri. Aravind V. Chavan accepts notice for the respondents.

2. The petitioner has called in question the validity of the Order-in-Original at Annexure-A and has also sought for setting aside of the direction at Annexure-B. The petitioner submits that the authority has concluded the adjudication and passed Order-in-Original at Annexure-A, invoking the power conferred under Section

74(1) of the Central Goods and Services Tax Act, 2017 (for short 'CGST Act').

3. Learned counsel for the petitioner submits due to bona-fide lapse, petitioner was unable to make out any reply to the show-cause notice.

4. Perusal of the order would indicate that the authority had initiated proceedings on the basis of scrutiny. Certain discrepancies were noticed during scrutiny regarding ITC available in terms of GSTR-2A and as availed in GSTR-3B, also as regards late fees in terms of Section 47 of the CGST Act for delay in filing of annual return and non-payment of interest on late filing of return as prescribed under Section 39(1) of the CGST Act.

5. Admittedly, the petitioner has not made out a reply to the show-cause notice and the authority on the basis of material available with it, has completed the adjudication proceedings, raising a demand and confirming that demand is raised in the show-cause notice.

6. In light of the assertion of the petitioner that he would be in a position to show reconciliation between GSTR-2A and ITC as availed in GSTR-3B, it would meet ends of justice by affording another opportunity to the petitioner to put forth his case by way of reply to the show-cause notice, by putting the petitioner on terms.

7. Accordingly, the order at Annexure-A is set aside. Matter is remitted to the stage of reply to show-cause notice. Petitioner to appear before respondent No.1 without further notice on 16.03.2026.

8. In light of lapse as noticed, petitioner to pay cost of Rs.10,000/- to the Karnataka Advocates Clerks Benevolent Trust, High Court Building, Bengaluru.

Accordingly, petition is ***disposed of***.

**Sd/-**
**(S SUNIL DUTT YADAV)**
**JUDGE**

MCR