



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF APRIL, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE MR. JUSTICE K. V. ARAVIND

WRIT APPEAL NO.519 OF 2026 (T-RES)

BETWEEN:

THE ASSISTANT COMMISSIONER
OF CENTRAL TAX
OFFICE OF THE ASSISTANT
COMMISSIONER OF CENTRAL TAX,
DIVISION-6,
BENGALURU WEST
COMMISSIONERATE,
1ST FLOOR, TTMC COMPLEX
BMTC BUS STAND,
BANASHANKARI,
BENGALURU-560 070.

...APPELLANT

(BY SRI. ARAVIND.V.CHAVAN, SENIOR STANDING COUNSEL)

AND:

M/S. IMAGE LABELS PRIVATE LIMITED
(PRESENTLY KNOWN AS IMAGE
SYNERGY EKXPLORE PRIVATE LIMITED)





REP. BY ITS MANAGING DIRECTOR,
MR. SUJAN NAILADY,
10, IMAGE LABELS P LTD.,
OFF KANAKAPURA ROAD,
VAJARAHALLI,
BENGALURU URBAN,
KARNATAKA - 560 062
E-MAIL ID. RAMANAIAK@IMAGELABELS.IN

...RESPONDENT

(BY SRI. G.M.VENKATANARAYANA, ADVOCATE)

THIS WRIT APPEAL FILED U/S 4 OF THE KARNATAKA
HIGH COURT ACT PRAYING TO a)SET ASIDE THE ORDER
PASSED BY THE LEARNED SINGLE JUDGE IN WP
NO.35281/2025 DATED 26/11/2025 AND ETC.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING,
THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND



ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE K. V. ARAVIND)

Heard Sri Aravind V. Chavan, learned Senior Standing Counsel appearing for the appellant-revenue, and Sri G. M. Venkatanarayana, learned counsel appearing for the respondent-assessee.

2. This intra-court appeal is directed against the order dated 26.11.2025 passed in W.P. No.35281/2025, whereby the respondent herein had preferred the writ petition challenging the Order-in-Original dated 11.09.2025 on the ground that the same was passed without affording an opportunity to file a reply and to participate in the proceedings.

3. The learned Single Judge, under the impugned order, set aside the Order-in-Original and remitted the matter for fresh consideration in accordance with law.

4. Sri Aravind V. Chavan, learned Senior Standing Counsel appearing for the appellant, submits that the order of the learned Single Judge remanding the matter for fresh consideration proceeds on the premise that no opportunity was



granted to the respondent-assessee. He submits that multiple opportunities were, in fact, granted and that the respondent-assessee participated in the proceedings by filing an appropriate reply and producing relevant documents. He further submits that the Order-in-Original came to be passed after due consideration of the submissions and documents placed before the Adjudicating Authority.

5. Having considered the submissions made by the learned Senior Standing Counsel appearing for the appellant, we notice that, under the impugned order, the learned Single Judge set aside the Order-in-Original and remitted the matter to the Adjudicating Authority for fresh consideration in accordance with law, with a direction to consider the reply dated 11.06.2025 after affording necessary opportunity to the respondent-assessee.

6. The learned Single Judge has not made any observations on the merits of the matter. The order passed by the learned Single Judge is based on the submissions advanced and the grounds urged, and upon consideration thereof, the learned Single Judge has deemed it appropriate to remit the matter for



fresh consideration, after affording an opportunity to the respondent-assessee.

7. The order of remand does not suffer from any infirmity warranting interference by this Court. Accordingly, the writ appeal stands ***dismissed***.

In view of the above, the pending I.As., if any, do not survive for consideration.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(K. V. ARAVIND)
JUDGE**