HC-KAR

NC: 2026:KHC:11678
WP No. 5225 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. 5225 OF 2026 (T-RES)

BETWEEN:

1. M/S MEDIZEN LABS PRIVATE LIMITED,
NO.104/4, GROUND FLOOR,
FIRST FLOOR, SECOND FLOOR,
1ST CROSS, AVALAHALLI,
MYSORE ROAD,
BENGALURU-560 026.

(A PRIVATE LIMITED COMPANY
REGD. UNDER THE INDIAN COMPANIES
ACT, 2013, AND REPRESENTED BY
PAWAN H JAIN,
S/O HIRALAL JAIN,
THE DIRECTOR,
AGED ABOUT 41 YEARS,
AUTHORISED REPRESENTATIVE)

... PETITIONER

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

AND:

1. THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
WEST DIVISION-4,
BENGALURU WEST COMMISSIONERATE,
1ST FLOOR, TTMC COMPLEX,
BMTC BUS STAND,

BANASHANKARI,
BENGALURU-560 070.

… RESPONDENT

(BY SRI. AKASH B. SHETTY., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO (A) A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION IN THE NATURE OF WRIT OF CERTIORARI FOR QUASHING THE EX-PARTE ORDER-IN-ORIGINAL, UNDER SECTION 73 OF THE GST ACTS, DATED 08-08-2024, BEARING NO.105/2024-25/WD-4/GST - DIN-20240857000000666A69, PASSED BY THE RESPONDENT, 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

Petitioner has sought for setting aside of the order-in-original at Annexure-A as well as Form GST DRC-13 at Annexure-D. Petitioner has also sought for issuance of writ of mandamus to the respondents to refund the amount of Rs.60,60,770/- recovered from the Bank account of the petitioner.

2. It is the case of the petitioner that the order-in-original under Section 73 of the Central Goods and Service Tax Act has been passed without the benefit of any reply

to the show cause notice. Petitioner submits that petitioner did not appear before the Authority nor made out any reply due to bonafide lapse which may be condoned. It is further submitted that grounds raised including short payment of tax in GSTR-3B as compared to GSTR-1, excess availment of ITC and short payment of GST which declared as payable but not paid, are matters which the petitioner would satisfy the Authority and the petitioner has material regarding the same.

3. It is further submitted that admittedly pursuant to the order impugned, as the Authorities have recovered tax arrears of Rs.60,60,770/-, the petitioner may be afforded an opportunity to take its stand in writing by way of reply to the show cause notice by condoning the lapse in not participating in the proceedings diligently.

4. Learned counsel for the revenue submits that the lapse on the part of the petitioner is his own making

and petitioner is liable for the consequences for not having participated in the proceedings.

5. Perusal of the order at Annexure-A would indicate that the order-in-original has been passed without the benefit of any reply to the show cause notice. Admittedly, there has been recovery of an amount of Rs.60,60,770/- pursuant to the impugned order. The assertions of the petitioner are that the grounds made out in the show cause notice could be explained if an opportunity is granted. Taking note of the contentions raised and the recovery of substantial amount of tax, it would be appropriate to accede to the request of the petitioner to afford an opportunity to take its stand on merits.

6. Accordingly, the order at Annexure-A is set aside. The matter is remitted to the stage of reply to show cause notice. Petitioner to appear without further notice before respondent on 24.03.2026. All contentions are kept

open. In light of the order-in-original being set aside, the attachment of bank account to be rescinded by the authorities within one week from the date of receipt of certified copy of this order. The tax already recovered would be subject to adjudication to be made.

7. In light of the above, the petition is ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP