



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6658 OF 2026 (T-RES)

BETWEEN:

M/S. NEOTYS SOFTWARE PRODUCTS PRIVATE
LIMITED,
C/O A KRISHNAPPA FINTAX,
NO.22, 3RD FLOOR, OXFORD PALAZZO,
RUSTAM BAGH LAYOUT, OLD AIRPORT ROAD,
BENGALURU-560 017.

(A PRIVATE LIMITED COMPANY
REPRESENTED BY SMT.SHILPI JAIN,
41 YEARS, W/O ABHISHEK JAIN,
THE AUTHORISED REPRESENTATIVE OF
THE PETITIONER COMPANY).

(PRESENTLY MERGED WITH
M/S TRICENTIS INDIA PRIVATE LTD.,
TECH CENTRE, 2ND FLOOR,
PLOT NO. 30, PHASE 1 MIDC,
HINJAWADI, RAJIV GANDHI INFOTECH PARK,
HINJAWADI, PUNE, MAHARASHTRA-411057.

...PETITIONER

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

AND:

ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES., LGST-046,
1ST FLOOR, RAKSHITHA COMPLEX,

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA



INDIRANAGAR 1ST STAGE,
BENGALURU-560 038.

...RESPONDENT

(BY SMT. JYOTHI M. MARADI, HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION IN THE NATURE OF WRIT OF CERTIORARI FOR QUASHING THE ORDER UNDER SECTION 73 OF THE GST ACTS, 2017, BEARING ASSIGNMENT NO.2024-25/427, DATED 30-08-2024, 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 High Court Government Pleader accepts notice for the respondent.

2. The petitioner has called in question the correctness of the order at Annexure-A which is the Order-in-Original. It is the case of the petitioner that the order passed is an ex-parte order and that the authority has proceeded for adjudication without benefit of any stand by way of reply to the show-cause notice.



3. It is submitted that the petitioner may be granted an opportunity to take his stand regarding the show-cause notice and the matter may then be permitted to be proceeded as per law. Accordingly, it is submitted that the Order-in-Original may be set aside and the matter be remitted to the stage of show-cause notice.

4. Learned High Court Government Pleader submits that due to petitioner's lapse, authority has proceeded on merits of the matter.

5. Taking note that the authority has concluded the proceedings observing that the tax payer has neither furnished explanation nor has paid the taxes as intimated nor has availed any opportunity to present their case nor availed of opportunity of personal hearing, it would be appropriate to set aside the Order-in-Original and remit the matter back to the stage of reply to show-cause notice.



6. Petitioner to appear before the respondent without further notice on 21.04.2026. Petitioner is put on terms by directing the petitioner to pay cost of Rs.10,000/- to the Karnataka Advocates Clerks Benevolent Trust, High Court Building, Bengaluru.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR