



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6848 OF 2026 (T-RES)

BETWEEN:

M/S. NEVADA OFFICE SYSTEMS,
NO.36, 1ST MAIN ROAD, B STREET,
NEW GUDADHALLI, BENGALURU-560 026.

(A PROPRIETORSHIP CONCERN
OWNED BY SHRI DEEPAK PUKHRAJ JAIN,
S/O PUKHRAJ NEMICHAND JAIN,
PROPRIETOR,
AGED ABOUT 35 YEARS,
THE AUTHORISED REPRESENTATIVE)

...PETITIONER

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

AND:

DEPUTY COMMISSIONER OF COMMERCIAL TAXES
(AUDIT)-2.7, DGSTO-2, NO.642,
2ND FLOOR, PIONEER PLAZA,
KENCHENAHALLI MAIN ROAD,
NEAR GOPALAN ARCADE MALL,
RAJA RAJESHWARI NAGARA,
BENGALURU-560 098.

...RESPONDENT

(BY SMT. JYOTHI M., HCGP)



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION IN THE NATURE OF WRIT OF CERTIORARI QUASHING THE ADJUDICATION ORDER UNDER SECTION 74(9) OF THE GST ACTS, FOR THE YEAR 2017-18, BEARING NO.DGSTO-2/DC.2.7/DRC-07/2023-24, DATED 10-01-2024, IN FORM GST DRC-07, 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

Learned High Court Government Pleader accept notice for the respondent.

2. The petitioner has sought for setting aside of the order of adjudication under Section 74(9) of the GST Act at Annexure-A. The petitioner submits that the order of adjudication at Annexure-A is an ex-parte order as the notice was posted only in the portal.

3. It is submitted that though petitioner has paid the tax, the turnover is not properly shown in Form GSTR-3B returns, and submitted that if an opportunity is granted



and impugned order is set aside, petitioner would take his stand before the authority by way of reply to show-cause notice.

4. Learned High Court Government Pleader submits that in all matters, the assesses come up before this Court and merely state that notice is not served, though notice is posted in the portal and are required to take note of the same. It is further submitted that in the absence of diligence by the petitioners, they cannot make submission that the order is an ex-parte order.

5. Perused the order at Annexure-A. The authority has observed that the assessee has not filed any objection and has not produced any documents for verification. The authority has also noticed that the petitioner has filed GSTR-3B with nil returns and has concluded the adjudication.

6. It is not in dispute that the authority did not have the benefit of reply to the show-cause notice and



taking note that authority has passed an order of adjudication without benefit of reply, it would be appropriate to provide the petitioner another opportunity in light of the financial prejudice that may be caused, if the order impugned is permitted to stand.

7. Taking note of the observation that the petitioner would demonstrate that the show-cause notice has no legs to stand, the order at Annexure-A is set aside. Matter is remitted to the stage of reply to show-cause notice. All contentions of the petitioner are kept open. Petitioner to appear before the respondent without further notice on 27.04.2026.

8. In light of the attachment stated to have been made to the bank accounts, pursuant to the order of adjudication and recovery proceedings, the respondent authority is to rescind the order of attachment.



9. Petitioner to pay cost of Rs.5,000 to the Karnataka Advocates Clerks Benevolent Trust, High Court Building, Bengaluru.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR