



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6552 OF 2026 (T-RES)

BETWEEN:

M/S. G.S. AND COMPANY
PROP: SRI. S. JANAKIRAM,
S/O LATE V. SHANMUGAM,
AGE 52 YEARS,
AT NO.656, BASETTPET,
CHICKPET,
BENGALURU - 560 052.

...PETITIONER

(BY SRI. ANGADI S.V., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA,
SECRETARY TO THE GOVT., (GST) (FINANCE),
VIDHANA SOUDHA,
BENGALURU - 560 002.
2. THE COMMERCIAL TAX OFFICER,
LGSTO-110, DGSTO-03,
BENGALURU - 560 011.
3. ASST. COMMISSIONER (GST),
AT LGS TO, 110, DGSTO (3),
BMTc BUS STAND, 2ND FLOOR,
JAYANAGAR 4TH BLOCK, JAYANAGAR,
BENGALURU - 560 011.

...RESPONDENTS

(BY SMT. JYOTI MARADI, HCGP)





THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ALLOW THE WRIT PETITION BY DIRECTING THE RESPONDENTS TO CONDONE THE DELAY IN FILING THE APPEAL AND ALSO BY SETTING ASIDE THE ORDER DATED 20-02-2025 PASSED BY THE 2ND RESPONDENT (ANNEXURE-C) BEARING NO.CTO(GSTO)110/DRC-07/24-25 AND ALSO TO DIRECT 3RD RESPONDENT TO PASS APPROPRIATE ORDER AFTER GIVING A REASONABLE OPPORTUNITY TO THE PETITIONER BEFORE PROCEEDING TO PASS ANY FRESH ORDER IN ACCORDANCE WITH LAW AND ETC.

THIS PETITION COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:
CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The petitioner has filed an interlocutory application seeking for amendment of the petition seeking to set aside the order of adjudication at Annexure-C. In light of the submission made and averments of the said application, IA is allowed. Necessary amended petition to be filed.

2. It is noticed that the petitioner has assailed the order of adjudication passed under Section 73(9) of the Karnataka Goods and Service Tax Act, 2017 (for short, 'the Act') which is an ex-parte order and the petitioner has not made out any reply to the show-cause notice. There



has been certain other developments as well, insofar as the petitioner has sought for an order of rectification of the order of adjudication passed, however, such request of the petitioner seeking rectification was rejected as per the order at Annexure-D.

3. The petitioner has further filed an appeal challenging the order rejecting the request for rectification at Annexure-E. Though the said appeal is pending, learned counsel for the petitioner submits that they undertake to withdraw the appeal and the Court may take note of the fact that the order under Section 73(9) of the Act, is an ex-parte order and remit the matter back for reconsideration.

4. Perused the order of adjudication under Section 73(9) of the Act dated 20.02.2025. The authority has completed the adjudication on the basis of material in its possession. The premise on which adjudication is completed is that the taxpayer is alleged to have claimed



excess ITC. The authority has noticed discrepancies insofar as GSTR-1 and GSTR-3B.

5. Learned counsel for the petitioner submits that taxes have been paid and lapse on the part of the petitioner may be condoned and matter be remitted for reconsideration and petitioner would take steps to meet the grounds raised in the show-cause notice including meeting the grounds raised and demonstrating that the discrepancies as alleged do not exist.

6. Taking note that the order is an ex-parte order, the order at Annexure-C dated 20.02.2025 which is an order passed under Section 73(9), is set aside. Matter is remitted to respondent No.2 for fresh consideration. Petitioner is permitted to make out reply to the show-cause notice. All contentions are kept open.

7. In light of setting aside of the order of adjudication, needless to state, the attachment of bank accounts by way of action for recovery, are set aside.



8. Petitioner is permitted to amend the description of the respondent No.2 and file amended petition.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR