



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 14TH DAY OF OCTOBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO.8591 OF 2025 (T-RES)

BETWEEN:

M/S SRI KARIBASAVESHWARA AGRO FERTILIZERS
KT 3146, MEDEHALLY ROAD,
CHITRADURGA – 577 501.
(BUSINESS CLOSED SINCE 2015)
REPT BY ITS PROPRIETOR,
G L VISHWANATHA,
S/O LATE G.T. LAKSHMANAPPA,
AGED ABOUT 51 YEARS,
R/AT HIREMADHURE,
CHALLAKERE TALUK,
CHITRADURGA DISTRICT – 577 532.

...PETITIONER

(BY SRI. RENUKAPRASAD C.M., ADVOCATE)

AND:

1. STATE OF KARNATAKA
REP BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF COMMERCIAL TAXES,
M S BUILDING,
BANGALORE - 560 001.
2. THE COMMISSIONER OF COMMERCIAL TAXES
VANIJYA TERIGE KARYALAYA,
GANDHINAGAR, KALIDASA ROAD,
BANGALORE - 560 009.
3. THE JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPEALS) DAVANAGERE DIVISION,
VANIYA TERIGE BHAVAN,
DEVARAJ URS LAYOUT,
DAVANAGERE - 577 005.

Digitally
signed by
CHANDANA
B M
Location:
High Court of
Karnataka



4. THE COMMERCIAL TAX OFFICER (AUDIT)
SNR BUILDING, 2ND FLOOR,
BEHIND MAHESH MOTORS,
R T O OFFICE ROAD,
CHITRADURGA - 577 501.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, OR ORDER OR DIRECTION IN THE NATURE OF THE WRIT QUASHING THE IMPUGNED ORDER BEARING CAS NO.305436658 APP APPEAL NO.KVAT/AP-96/2019-20 DATED 18/04/2024 AT ANNEX-E BY R3.

THIS PETITION, COMING ON FOR *ORDERS*, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

"a) Quash the writ of certiorari, or any other appropriate writ, or order or direction in the nature of the Writ the impugned order bearing CAS No.305436658 App Appeal No. KVAT/AP-96/2019-20 dated: 18.04.2024 at Annexure-'E' by Respondent No.3.

b) Award the cost of this writ petition; and

c) Any other appropriate relief."

2. Heard learned counsel for the petitioner and learned AGA for the respondents and perused the material on record.

3. A perusal of the material on record will indicate that aggrieved by the order dated 21.03.2018 passed by respondent



No.4 under Section 39(1) 72 and 36 of the KVAT Act, 2003, the petitioner filed an appeal under Section 62(6) of the KVAT Act before respondent No.3. However, since the petitioner did not appear before the First Appellate Authority, his absence was taken note of as well as non-bringing of material was taken note of by the respondent No.3, who proceeded to dismiss the appeal vide final order dated 27.04.2022. Subsequently, the petitioner filed an application dated 04.12.2023 under Section 69 of the KVAT Act seeking rectification of the mistake, which was also dismissed by respondent No.3 vide order dated 18.04.2024. Aggrieved by the impugned order, petitioner is before this Court by way of the present petition *inter alia* contending that his inability and omission to appear before the respondent No.3 and prosecute the appeal and rectification application was due to bonafide reasons, unavoidable circumstance and sufficient cause.

4. In view of the aforesaid facts and circumstances and specific assertion on the part of the petitioner that his inability and omission to appear before respondent No.3 and prosecute the appeal and rectification application was due to bonafide reasons, unavoidable circumstance and sufficient cause and in order to



provide one more opportunity to the petitioner, I deem it just and appropriate to dispose of this petition by setting aside the matter and remit the matter back to respondent No.3 for reconsideration of the Appeal No.KVAT/AP-96/2019-20 afresh and in accordance with law.

5. In the result, I pass the following:

ORDER

(i) The petition is hereby ***allowed*** subject to the petitioner depositing cost of Rs.10,000/- to the Karnataka High Court Legal Services Authority, Bengaluru, within a period of six weeks from today.

(ii) The orders at Annexure – C dated 24.06.2022 and at Annexure – E dated 18.04.2024 passed in Appeal No.KVAT/AP-96/2019-20 by respondent No.3 are hereby set aside.

(iii) Matter is remitted back to respondent No.3 for reconsideration afresh, in accordance with law.

(iv) Petitioner is directed to appear before respondent No.3 on **18.11.2025**. without awaiting further notice from the respondent No.3.



(v) Liberty is reserved in favour of the petitioner to submit pleadings, replies, documents etc., which shall be considered by the 3rd respondent, who shall provide sufficient and reasonable opportunity to the petitioner and hear them and proceed further in accordance with law.

(vi) In the event, the petitioner does not appear before the 3rd respondent on 18.11.2025 as stated supra, the present order shall stand automatically recalled without further orders.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE