



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF APRIL, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE MR. JUSTICE K. V. ARAVIND

WRIT APPEAL NO. 784 OF 2026 (T-RES)

BETWEEN:

1. THE ADDITIONAL COMMISSIONER
OF CENTRAL TAX
WEST OIAR SERVICES DIVISION,
BENGALURU WEST COMMISSIONERATE,
1ST FLOOR, TTMC, BMTC BUILDING,
KANAKPURA ROAD, BENGALURU URBAN,
BENGALURU, KARNATAKA-560 070.
2. THE ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GOODS
AND SERVICE TAX INTELLIGENCE,
MUMBAI ZONAL UNIT
1ST AND 3RD FLOOR, N.T.C. HOUSE,
15, N.M ROAD, BALLARD ESTATE,
MUMBAI, MAHARASHTRA-400 001.

...APPELLANTS

(BY SRI. ARAVIND V CHAVAN, ADV.)

AND:

EDUCATIONAL TESTING SERVICES
(COMPANY INCORPORATED UNDER LAWS
OF THE UNITED STATES OF AMERICA)
HAVING REGISTERED OFFICE AT
660, ROSEDALE ROAD,
PRINCETON, NEW JERSEY 08541,
UNITED STATES OF AMERICA.
REP. BY ITS AUTHORISED SIGNATORY,
VINITHA M





D/O, R.MURALIDHARAN
AGED ABOUT 36 YEARS,
R/AT B6, 184, BDA FLATS KALLAHALLI,
BANGALRE-560042.

...RESPONDENT

(BY SRI. P B HARISH, ADV.)

THIS WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO A) SET ASIDE THE ORDER PASSED BY THE LEARNED SINGLE JUDGE IN WP NO.23182/2025 DATED 17/12/2025 AND B) PASS SUCH OTHER SUITABLE ORDERS.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
AND
HON'BLE MR. JUSTICE K. V. ARAVIND

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

This Writ Appeal by the Revenue under Section 4 of the Karnataka High Court Act is directed against the learned Single Judge's order dated 17.12.2025 in W.P.No.23182/2025 where under the respondent's writ petition is allowed quashing the common show cause notice issued under Section 74 of the CGST Act dated 25.06.2025.

2. This Court by order dated 24.04.2026 in W.A.No.1751/2024 and Connected Appeals, allowed



the Writ Appeals and restored the show cause notice and Orders in Original. The decision rendered therein would aptly apply to these appeals also. Since we have held that the consolidated/common show cause notice is permissible, we deem it appropriate to provide liberty to the respondent to file reply to the show cause notice impugned in the Writ Petition dated 25.06.2025. If the reply is filed within 4 weeks' the proper officer shall consider the same on merits.

3. Hence, the following:

ORDER

- (i) Writ Appeal is allowed.
- (ii) The order of the learned single judge dated 17.12.2025 in W.P.No.23182/2025 is set aside.
- (iii) The show cause notice dated 25.06.2025 is restored.



(iv) The respondent is provided four weeks' time from the day this Order is uploaded on the website of this Court to file reply to the show cause notice dated 25.06.2025. The proper officer shall consider the reply filed, if any, on merits.

(v) Costs made easy.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(K. V. ARAVIND)
JUDGE**

MPK
CT:bms
List No.: 2 SI No.: 0