



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 7812 OF 2026 (T-RES)

BETWEEN:

THE MANAGING DIRECTOR,
HRMART GLOBAL RESOURCES PVT. LTD.,
NO. 466/A, SURVEY NO.1088/A,
DR. KUVEMBU ROAD, LINGARAJAPURAM,
BENGALURU URBAN, KARNATAKA, 560084.
REP. BY ITS MANAGING DIRECTOR
PAVAN KUMAR S.

...PETITIONER

(BY SRI. KRISHNAMOORTHY D., ADVOCATE)

AND:

ASST. COMMISSIONER OF COMMERCIAL TAXES,
LGSTO-010, DGSTO-1,
5TH FLOOR, MINTO ANJANEYA BHAVANA,
A.V. ROAD, CHAMARAJPET,
BANGALORE - 560018.

...RESPONDENT

(BY SRI. K. HEMA KUMAR, AGA

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE RESPONDENT TO LIFT THE LIEN/FREEZE OF THE BANK ACCOUNT OF THE PETITIONER IN ICICI BANK, NEHRU ROAD BRANCH, BANGALORE BEARING ACCOUNT NO. 315805000443 BY WAY OF NOTICE/ORDER ISSUED BY THE RESPONDENT DATED 26/02/2026 PRODUCED AT ANNEXURE-C 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

The petitioner has sought for issuance of writ of mandamus to direct the respondent to defreeze the bank account of the petitioner. The petitioner has also sought for setting aside of the notices at Annexures-B and C directing the third party customer and the bank of the petitioner to pay the sum due to the Government.

2. It is case of the petitioner that the procedure followed is the summary procedure without sufficient opportunity and if they were put on notice, they would have explained and accordingly, has sought for the reliefs as noticed.

3. Sri. K. Hemakumar, learned Additional Government Advocate submits that the recovery is of amounts collected from customers and required to be paid



to the revenue and does not require any adjudication. It is further submitted that petitioner cannot wrongfully withhold amount which ought to have been remitted to the government regarding which there is no dispute.

4. Learned counsel for the petitioner submits that the petitioner would clear the entirety of the arrears with interest and matter may be disposed of, directing the authority to collect the amount due in equal installments.

5. Learned AGA however would object to grant of installments while submitting that the petitioner ought to not to be shown any indulgence, as the amount that was collected ought to have been remitted forthwith.

6. However, taking note of the peculiar facts of the case and the hardship pleaded, it would be appropriate to put a rest to the entirety of *lis* in terms of the following:

- i) The petitioner to pay the entirety of dues in six equal installments along with interest as it accrues.



ii) Affidavit to be filed to such effect while making it clear that any default would lead to revival of the impugned orders and notices without reference to the Court, apart from exposing the petitioner to contempt, in the event, the undertaking in the affidavit stands violated.

iii) Respondent to quantify dues of the petitioner.

iv) Petitioner to pay the first installment by 31.03.2026.

7. In light of the order passed, attachment of the petitioner's bank account to be rescinded on payment of the first installment.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE