



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. 8855 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,
AT NO.LGS TO-110, DGSTO (3),
BMTB BUS STAND, 2ND FLOOR,
JAYANAGAR 4TH BLOCK, JAYANAGAR,
BENGALURU - 560 011.
3. ASST. COMMISSIONER (GST),
AT LGS TO-110, DGSTO (3),
BMTB BUS STAND, 2ND FLOOR,
JAYANAGAR 4TH BLOCK, JAYANAGAR,
BENGALURU - 560 011.

...RESPONDENTS

(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 NOS.2 AND 3 NOT TO RECOVER ANY GST AMOUNT SINCE IT HAS BEEN ALREADY PAID 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 filed an application seeking for amendment of the petition seeking to assail the order at Annexure-D and in that regard, raised additional grounds. Said application is allowed. Necessary amended petition to be filed.

2. In the present petition, the petitioner is seeking to assail the order of adjudication at Annexure-D. It is the case of the petitioner that the order passed is an ex-parte order and in fact, pursuant to the order, taxes have been recovered. It is submitted that due to bona-fide lapse, petitioner had not made out reply to the show-cause notice, but if opportunity is granted, petitioner would make out his case by way of reply to the show-cause



notice and seeks for setting aside of the order and remitting the matter back for reconsideration.

3. Perused the order of adjudication at Annexure-D. The authority has observed that the Input Tax Credit (ITC) availed of, was wrongly availed. Further certain observations have been made that though sale invoices are issued, there has been no actual transfer of goods by way of supply. Certain other observations are made.

4. It is noticed that the order passed is an ex-parte order. Taking note of the stand of the counsel that the petitioner would make out reply to the show-cause notice and meet the grounds raised therein, it would be appropriate that the matter is remitted by setting aside the order of adjudication leaving all contentions open.

5. Such order is passed noticing the assertion of the petitioner that there has already been recovery of tax.



Needless to state, the amount recovered would be subject to outcome of the proceedings.

6. Accordingly, the order at Annexure-D is set aside. Matter is remitted for fresh consideration before respondent No.3. Petitioner to appear before respondent No.3 without further notice on 13.05.2026. 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.

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

**Sd/-
(S SUNIL DUTT YADAV)
JUDGE**

MCR