

WP NO. 12345/2026 (T - RES)

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
[M/S SAFEPRO AI VIDEO RESEARCH LABS PVT LTD., VS.
THE JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPEALS)-2 AND OTHERS]

09.06.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

Sri Saptrasri Mukhopadhyay, the learned counsel for the petitioner, is heard on the grant of an *ad interim order*.

The petitioner's appeal under Section 107 of the Karnataka Goods and Services Tax Act/Central Goods and Services Tax Act, 2017 [for short, '*the Act*'] against the Order of Adjudication is dismissed on the ground of limitation but the learned counsel submits that this Court will have to intervene, amongst others, because the audit and the adjudication is by the same officer and that would be contrary to the circulars issued under the Act. Crucially, the learned counsel submits that when similar grounds are raised, this Court has granted an interim order and he places on record a copy of the order dated 05.06.2026 in W.P.No.13134/2026.

In consideration of these submissions, the interim order is granted as prayed for to be in force till the next date of hearing.

Sri K. Hema Kumar, the learned Additional Government Advocate, is called upon to accept notice for the respondents.

The office is directed to tag this petition along with the petition in W.P.No.13134/2026 and list these petitions together as directed on **28.07.2026**.

(B M SHYAM PRASAD)
JUDGE

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List No.: 3 Sl No.: 6