

WP NO. 12616/2026 (T - RES)

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
[SURESH KUMAR GANNA VS. THE JOINT COMMISSIONER
OF CENTRAL TAXES AND OTHERS]

09.06.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

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

ORAL ORDER

Sri S. Annamalai, the learned counsel for the petitioner, submits that the petitioner has lost out in the appeal against the Order-in-Original dated 22.09.2023, but the petitioner has invoked this Court's jurisdiction under Article 226 of the Constitution of India being entitled to raise grounds such as the Notices not being signed and common Show Cause Notices is not permissible, and the learned counsel submits that the petitioner's grievance would also be redressed if an opportunity is extended to show that the *Input Tax Credit* reversed during September 2018 is really towards the difference between GSTR-3B and GSTR-2A for the period 2017-18 and not for any other period.

When queried, the learned counsel also submits that the petitioner, who has deposited 10% of the demand at the

time of the first appeal, is willing to deposit another 10% of the demand for an opportunity to produce documents.

In consideration of these submissions and on perusal of the records, the interim order is granted as prayed for to be in force until the next date of hearing.

Sri Aravind V. Chavan, a learned standing counsel for the respondents, who accepts notice for the respondents, is called upon to secure instructions on why the petition cannot be favoured on the terms now requested by the next date of hearing.

The office is directed to re-list petition as part of ***third list*** on ***08.07.2026***.

(B M SHYAM PRASAD)
JUDGE

SA

List No.: 3 Sl No.: 7