

WP NO. 13730/2026 (T - RES)

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
[M/S DASH SQUARE BANASWADI VS. SUPERINTENDENT
OF CENTRAL TAX, AND OTHERS]

02.06.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

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

ORAL ORDER

Ms Lakshmi Menon, the learned counsel for the petitioner, is heard on the grant of *ad interim* order.

The learned counsel submits that the relevant tax period is between April 2021 and March 2022 and for this period, the authorities could not have initiated action unless they first proceeded against the supplier, and the learned counsel elaborates that the petitioner will be entitled to challenge the impugned order on this ground notwithstanding the fact that the petitioner has participated in the proceedings.

Mr Aravind V Chavan, a learned standing counsel for the first respondent, who accepts notice for this respondent, submits that he will secure instructions on whether any proceedings have been initiated against the petitioner's supplier.

In the circumstances, the interim order is granted as prayed for until further orders.

There shall be Emergent Notice returnable by **14.07.2026** to the other respondents.

(B M SHYAM PRASAD)
JUDGE

AN/-

List No.: 2 Sl No.: 14