



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 7TH DAY OF MAY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

WRIT PETITION NO. 14238 OF 2026 (T-RES)

BETWEEN:

1. M/S LEADINGLY TRADING LLP
NO.14A, 27TH CROSS ROAD,
BANGALORE, JAYANAGAR,
BANGALORE-560011
(REPRESENTED BY ITS PARTNER)

...PETITIONER

(BY SRI. E.I.SANMATHI., ADVOCATE)

AND:

1. DEPUTY COMMISSIONER OF COMMERCIAL TAXES
(AUDIT-3.2), ROOM NO. 217, II FLOOR,
BMTc BUILDING, SHANTHINAGAR,
DGSTO-03, BENGALURU 560027
2. THE COMMISSIONER OF COMMERCIAL TAXES,
COMMERCIAL TAX BUILDING,
GANDINAGAR,
BANGALROE-560001

...RESPONDENTS

(BY SRI MAHANTESH SHET TAR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE COPY OF ORDER IN PROCEEDINGS OF THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT-3.2), BENGALURU-FIRST RESPONDENT BEARING FILE NO.DDCT (A)-3.2/ADJ.860/2025-26, REF NO.ZD290925219 5475 DATED 2/12/2025, CASE ID AD2908240215308 FOR PERIOD APRIL 2021- TO MARCH 2022 (ANNX-A) AND THIS HON'BLE HIGH





COURT MAY BE PLEASED TO ISSUE SUCH OTHER WRIT OR WRITS OR DIRECTIONS IN THE NATURE OF A WRIT AS THIS HONBLE HIGH COURT MAY DEEM IT FIT TO GRANT IN THE FACTS AND CIRCUMSTANCES OF THE PETITIONERS CASE, ETC.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

ORAL ORDER

1. This writ petition under Articles 226 & 227 of the Constitution of India, is filed seeking for the following relief:

"The petitioner most respectfully prays that this Hon'ble High Court may be pleased to issue a writ of certiorari or a direction in the nature of a writ of certiorari quashing the copy of order in proceedings of the Deputy Commissioner of Commercial Taxes (Audit-3.2), Bengaluru-first respondent bearing File No.DDCT(A)-3.2/Adj.860/2025-26, Ref. No.ZD290925219 5475 dated 2/12/2025, Case ID Ad2908240215308 for period April 2021 to March 2022 (Annexure-A) & this Hon'ble High Court may be pleased to issue such other writ or writs or directions in the nature of a writ as this Hon'ble High Court may deem it fit to grant in the facts and circumstances of the petitioner's case."

2. Heard the learned Counsel for the petitioner and the learned AGA on behalf of respondent nos.1 & 2.



3. Petitioner is before this Court challenging the ex-parte assessment order dated 02.12.2025 passed by respondent no.1 for the assessment year 2021-22.

4. According to the petitioner, though the competent authority has issued a show cause notice as provided under the provisions of sub-section (5) of Section 73 of the Karnataka Goods & Services Tax Act, 2017 immediately after initiating the adjudication proceedings, due to reasons which were beyond his control, petitioner could not appear before the Competent Authority and submit his reply.

5. Learned Counsel for the petitioner having reiterated the grounds urged in the petition, submits that though the petitioner has a remedy of filing an appeal as against the impugned assessment order, since the petitioner had not participated in the proceedings, the same would be a futile exercise. He, therefore, submits that petitioner may be given an opportunity of participating in the proceedings by way of filing reply to the show cause notice.



6. Learned AGA appearing on behalf of the respondents, has argued in support of the impugned order, and submits that opportunity was given to the petitioner by the Competent Authority before passing the assessment order, and therefore, no fault can be found in the said order. Accordingly, he prays to dismiss the petition.

7. It is not in dispute that the impugned assessment order is an ex-parte order passed as against the petitioner. Perusal of the material on record would go to show that sufficient time was not granted to the petitioner to submit his reply to the show cause notice, and according to the petitioner, out of three notices said to have been issued, he has received only one notice wherein only a day's time was granted to him to submit his reply. Under the circumstances, I am of the opinion that if the impugned ex-parte assessment order at Annexure-A passed by respondent no.1 is quashed and the matter is remitted to the competent authority to consider the case afresh from the stage of issuing show cause notice, with an opportunity to the petitioner to file his reply to the show cause notice, the same



would serve the ends of justice. Accordingly, the following order:

8. Writ petition is allowed. The impugned assessment order dated 02.12.2025 at Annexure-A passed by respondent no.1, is quashed. The matter is remitted to the competent authority to consider the case afresh from the stage of issuing show cause notice after giving an opportunity to the petitioner to submit his reply to the show cause notice. For the said purpose, the petitioner shall appear before the competent authority on 25.05.2026. In the event, petitioner does not appear before the competent authority on 25.05.2026, the present order stands automatically recalled without further reference to the Court.

Sd/-
(S VISHWAJITH SHETTY)
JUDGE

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