



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF OCTOBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 16116 OF 2025 (T-RES)

BETWEEN:

NET-9
A PARTNERSHIP FIRM
REPRESENTED BY
SHRI PRADEEP MADHURAO BHOSLE
AGED 54 YEARS
SON OF SHRI MADHURAO BHOSLE
HAVING OFFICE AT NEELAGOUDAR COMPLEX
OPP. LIC BUILDING, P.B. ROAD,
HAVERI – 581 110
EMAIL: net9haverialiasgmail.com
PHONE: 7026735227

...PETITIONER

(BY SRI. SRIVATSA RAO, FOR
SRI. PRADYUMNA HEJIB, ADVOCATES)

AND:

1. THE COMMISSIONER OF CENTRAL TAX (APPEALS-II)
4TH FLOOR, TTMC-BMTC COMPLEX
HAL AIRPORT ROAD, DOMMALURU
BENGALURU – 560 071
2. THE JOINT COMMISSIONER OF CENTRAL TAX,
BENGALURU NORTH-WEST COMMISSIONERATE
2ND FLOOR, SOUTH WING
BMTC BUS STAND, SHIVAJINAGAR
BENGALURU – 560 051
3. THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
NORTH-WEST DIVISION-8
'GROUND FLOOR', C.R. BUILDING
'C' BLOCK, DEVARAJ URS LAYOUT
DAVANAGERE – 577 006

...RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

Digitally
signed by
CHANDANA
B M

Location:
High Court of
Karnataka



THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER WRIT TO QUASH THE IMPUGNED ORDER-IN-APPEAL BEARING NO. 167/2023-24 A-II CT DATED 31.08.2023 ANNEXURE-A PASSED BY THE FIRST RESPONDENT AND RECOVERY NOTICE BEARING C.NO. IV/16/22/2019-TECH/NMD-8/180/2025 DATED 22.03.2025 ANNEXURE-K ISSUED BY THE THIRD RESPONDENT AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks for the following reliefs:

- “(a) Issue a writ in the nature of certiorari or any other writ to quash the impugned Order-in-Appeal bearing No.167/2023-24 a-II CT dated 31.08.2023 (Annexure-A) passed by the First Respondent and Recovery Notice bearing C.No.IV/16/22/2019-TECH/NMB-8/180/2025 dated 22.03.2025 (Annexure-K) issued by the Third Respondent;*
- (b) Issue a writ of certiorari to quash Order-in-Original dated 30.12.2021 bearing No. DIN 20211257YX000000FB85 passed by Second Respondent (Annexure-C).*
- (c) Grant such other order or direction as deemed fit in the facts and circumstances of the case in the interest of justice.”*

2. Heard learned counsel for the petitioner and learned counsel for the respondents and perused the material on record.



3. Though several contentions have been urged by both sides in support of their respective claims, the issue in controversy between the parties is directly and squarely covered by the judgment of the Co-ordinate Bench of this Court in the case of ***M/s.Karnataka Chinmaya Seva Trust Vs. Joint Commissioner of Central Tax in WP No.11154/2023 & connected matters dated 03.07.2024***, wherein it was held as under;

"13. Accordingly, the following:

ORDER

In light of observations made above, the writ petitions relating to challenge to show-cause notice, such matters will stand relegated to the officers to be designated in terms of the observations made in para 8 above, at the same stage. Accordingly, such of the petitions at Sl.No.1 to 5 in Column No.1 of the table relating to challenge to show-cause notice are disposed off.

Insofar as such writ petitions as detailed in Column 2 of the table relating to challenge to Orders-in-Original, in light of the discussion made above, the Orders-in-Original stand set aside and the matters are relegated to the Officers to be designated to be reconsidered from the stage of show-cause notice. Accordingly, such of the petitions at Sl.No.1 to 35 in Column No.2 of the table relating to challenge to Orders-in-Original are disposed off.

The petitioners who are now relegated before the authorities concerned are at liberty to file their pleadings



within a reasonable time as may be fixed by the Officers concerned. Wherever the matters are pending in appeal in light of the arrangement that is made, petitioners to file a memo for withdrawal of appeal and accordingly, the orders-in-original in question would also receive the same treatment, i.e. be set aside as per the directions made above. Wherever demands have been made pursuant to the impugned orders, such proceedings are also set aside."

4. Under these circumstances, the present petition is also disposed of in terms of the aforesaid judgment of the Co-ordinate Bench of this Court.

5. Accordingly, the impugned Order-in-original at Annexure-C dated 30.12.2021 and the impugned Order-in-Appeal at Annexure-A dated 31.08.2023 are hereby quashed.

6. The matter is remitted back to the concerned respondent to the stage of post show cause notice and to proceed further in accordance with law.

Ordered accordingly.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE