HC-KAR

NC: 2026:KHC:24652
WP No. 14588 of 2026

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. 14588 OF 2026 (T-RES)

BETWEEN:

MR. B.S. RAJASHEKHAR
S/O LATE SANNABASAPPA,
AGED ABOUT 73 YEARS,
PROPRIETOR,
M/S. GEMINI SECURITY AND ALLIED SERVICE,
NO. 2345/19, MUKAMBIKA NILAYA,
5TH CROSS, 2ND FLOOR, LENIN NAGAR,
NITTUVALLI NEW EXTENSION,
DAVANAGERE - 577 004.

...PETITIONER

(BY MS. LAKSHMI DEVI K, ADVOCATE)

AND:

1. UNION OF INDIA
MINISTRY OF FINANCE,
OFFICE AT JEEVAN DEEP BUILDING,
PARLIAMENT STREET, NEW DELHI - 110 001
REPRESENTED ITS SECRETARY.

2. THE STATE OF KARNATAKA,
DEPARTMENT OF FINANCE,
VIDHANA SOUDHA,
BENGALURU - 560 001
REPRESENTED BY ITS SECRETARY.

3. THE DEPUTY COMMISSIONER
OF COMMERCIAL TAX, (AUDIT)-1,
1ST FLOOR, VANIJYA TERIGE BHAVANA,
DEVARAJ URS LAYOUT, PB ROAD,
DAVANAGERE - 577 006.

…RESPONDENTS

(BY SRI. SHANTHI BHUSHAN A, DSGI FOR R1;
SRI. MAHANTESH SHETTAR, AGA FOR R2 AND R3)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ORDER DATED 29/12/2025 BEARING NO. DGSTO/DVG/DCCT-AUDIT-1/GST-S-73/2025-26 PASSED BY THE THIRD RESPONDENT IN SO FAR AS IMPOSITION OF INTEREST AND PENALTY UNDER SECTION 73(1) READ WITH 73(9) AND 50 OF THE KGST ACT, 2017 AND CGST ACT, 2017 VIDE ANNEXURE-F AND CONSEQUENTLY DIRECT THE 3RD RESPONDENT TO WAIVE OFF THE INTEREST AND PENALTY IMPOSED IN THE IMPUGNED ORDER DATED 29/12/2025 AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S VISHWAJITH SHETTY

ORAL ORDER

Heard the learned counsel for the petitioner, learned DSGI for respondent No.1 and learned A.G.A. on behalf of the respondents No.2 and 3.

2. Petitioner is before this Court under Article 226 of the Constitution of India seeking for the following reliefs -

"(i) Issue a writ of certiorari to quash the impugned order dated 29/12/2025 bearing no.DGSTO/DVG/DCCT-Audit-1/GST-S-73/2025-26 passed by the third respondent in so far as imposition of interest and penalty under section 73(1) read with 73(9) and 50 of the KGST Act, 2017 and CGST Act, 2017 vide Annexure-F and consequently direct the 3rd respondent to waive off the interest and penalty imposed in the impugned order dated 29/12/2025;

(ii) Issue any other writ or order or direction that deems fit to grant in the circumstances of the case, in the interest of justice and equity."

3. Learned A.G.A. has raised a preliminary objection with regard to the maintainability of this Writ Petition on the ground that petitioner has an alternative and efficacious remedy of filing an appeal before the competent Authority under Section 107 of the Central Goods and Services Tax Act, 2017.

4. Learned counsel for the petitioner submits that impugned assessment order is an *ex parte* order, and therefore, there is a delay in filing the appeal. He submits that, under the circumstances, some protection may be given to the

petitioner and he may be permitted to file an appeal before the Appellate Authority.

5. Said submission is placed on record.

6. Writ Petition is ***disposed of*** permitting the petitioner to file an appropriate appeal before the competent Authority as against the impugned assessment order dated 29.12.2025 at Annexure-F within a period of two weeks from the date of receipt of a copy of this order and if such an appeal is filed, the Appellate Authority shall consider the same on merits without going to the question of delay in filing the appeal. Till the petitioner submits / files his appeal before the Appellate Authority, as aforesaid, respondents shall not take any coercive action till then.

SD/-
(S VISHWAJITH SHETTY)
JUDGE

hnm
List No.: 1 Sl No.: 21