HC-KAR

NC: 2026:KHC:12119-DB
WA No. 1997 of 2025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 26TH DAY OF FEBRUARY, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE MR. JUSTICE K. V. ARAVIND

WRIT APPEAL No.1997 OF 2025 (T-RES)

BETWEEN:

1. COMMISSIONER (APPEALS)
   COMMISSIONER OF CENTRAL TAX
   (APPEALS0 S1 AND S2 VINAYMARG
   SIDDHARTHANAGAR
   MYSORE 570011

2. THE JOINT COMMISSIONER OF
   CENTRAL TAX, 1ST FLOOR,
   BMTC BUS STAND
   KANAKAPURA ROAD
   BANASHANAKRI BANGALORE
   KARNATAKA 560070

...APPELLANTS

(BY SRI. ARAVIND V CHAVAN.,ADVOCATE)

AND:

1. M/S TRINITY BEVERAGES PRIVATE LIMITED
   GSTIN 29AABCT6419Q1ZM
   SY NO. 4/1A 4/2 PART OF 5
   LAKSHMI SAGAR KADUMANE
   BENGALURU -MYSORE ROAD
   MACHANAYAKANAHALLI BIDADI
   HOBLI RAMANAGARA -562109

REPRESENTED BY ITS AUTHORIZED
REPRESENTATIVE MR M VENKATESH

...RESPONDENT

(BY SRI. RAGHAVENDRA B HANJER., ADVOCATE)

THE WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE ORDER DATED 18/09/2025 PASSED BY THE HON'BLE SINGLE JUDGE IN WP NO.10067/2024 AND PASS SUCH OTHER SUITABLE ORDERS.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE K.V.ARAVIND)

This appeal is filed by the appellants-revenue challenging the order passed by the learned Single Judge in W.P.No.10067/2024 dated 18.09.2025.

2. Appellant No.2 passed an order dated 01.04.2021 determining the liability of the respondent. Aggrieved thereby, the respondent preferred an appeal before the Commissioner of Central Tax (Appeals). By order dated 24.04.2023, the Appellate Commissioner dismissed the appeal on the ground that the pre-deposit, as mandated under Section 107(6) of the

Central Goods and Services Tax (CGST) Act, 2017, had not been made. The said order was the subject matter of the impugned writ petition. The learned Single Judge, set aside the order of the Appellate Commissioner and directed reconsideration of the matter.

3. Sri. Aravind V. Chavan, learned Senior Standing Counsel appearing for the Revenue, submits that the respondent had preferred an appeal before the Appellate Commissioner challenging the order-in-original dated 01.04.2021. The said appeal came to be rejected on account of non-compliance with the mandatory requirement of pre-deposit. It is further submitted that the learned Single Judge was not justified in setting aside the order-in-original.

4. Sri. Raghavendra B. Hanjer, learned counsel appearing for the respondent–assessee, submits that the order dated 24.04.2023 passed by the Appellate Commissioner was the subject matter of challenge in the writ petition, and that the learned Single Judge was justified in setting aside the said order and remitting the matter for reconsideration. It is further

submitted that the order-in-original dated 01.04.2021 was not the subject matter of the writ petition.

5. Having considered the submissions made by the learned counsel appearing for the parties, it is evident that the prayer in the writ petition was confined to quashing the order dated 24.04.2023 passed by the Appellate Commissioner. There was no prayer challenging the order-in-original dated 01.04.2021. The submission of the learned counsel for the appellants that the respondent has construed the order of the learned Single Judge as one setting aside the order-in-original and remanding the matter for fresh adjudication by the prescribed Authority is not correct.

6. On a reading of the impugned order, it is clear thereunder that, only the order of the Appellate Commissioner has been set aside and the matter has been remanded to the Appellate Commissioner for fresh consideration. It is needless to observe that such reconsideration by the Appellate Commissioner shall be subject to compliance with the mandatory requirement of pre-deposit, as prescribed under the Act.

7. With the above observations, the writ appeal stands ***disposed of***.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(K. V. ARAVIND)
JUDGE

SMJ
List No.: 1 Sl No.: 25