



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD
DATED THIS THE 5TH DAY OF FEBRUARY 2026
BEFORE
THE HON'BLE SMT. JUSTICE LALITHA KANNEGANTI
WRIT PETITION NO. 105722 OF 2025 (GM-RES)

BETWEEN:

M/S FATIMA GRANITES AND STONE CUTTING
AND POLISHING UNIT,
R/BY ITS PROPRIETOR NOORJABEGAM
W/O. HASSANSAB YALABURGI,
S/Y. NO.212/5, N-H 13, ILAKAL ROAD,
KUSHTAGI-583277, DIST: KOPPAL-583277.

...PETITIONER

(BY SRI. PUNEET I. BADIGER, ADVOCATE)

AND:

1. COMMERCIAL TAX OFFICER (AUDIT),
OPP. IB, KINNAL ROAD, KOPPAL,
DIST: KOPPAL-583277.
2. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (ADMINISTRATIVE),
LVO-510-KOPPAL-KOPPAL, DIST: KOPPAL-583277.

...RESPONDENTS

(BY SRI. T. HANUMAREDY, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE WRIT OF CERTIORARI OR IN THE LIKE NATURE OF CERTIORARI QUASHING THE IMPUGNED NOTICE DATED 27/08/2024 PASSED BY COURT OF CIVIL JUDGE AND JMFC, KUSHTAGI, VIDE ANNEXURE-C, AND REMAND THE MATTER BACK TO THE RESPONDENT NO.1 FOR CONCLUDING THE MATTER AFRESH AFTER CONSIDERING THE C-FORMS (VIDE ANNEXURE-D) AND CONSEQUENTLY ALLOW THE PETITION IN THE INTEREST OF JUSTICE AND EQUITY AND ETC.





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

CORAM: THE HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

ORAL ORDER

The present writ petition is filed seeking the following prayer:

- i. Issue Writ of Certiorari or in the like nature of Certiorari quashing the impugned Notice dated 27/08/2024 passed by Court of Civil Judge and JMFC, Kushtagi, vide ANNEXURE-C, and remand the matter back to the Respondent No.1 for concluding the matter afresh after considering the C-Forms (Vide Annexure-D) and consequently allow the petition in the interest of justice and equity.*
- ii. Issue any other order or direction as this Hon'ble court deems fit in the circumstances of the case, in the interest of justice and equity.*

2. The petitioner is before this Court questioning the notice dated 27.08.2024. It is also an admitted fact that he has not questioned the original assessment order.

3. Learned Additional Government Advocate submits that, against the assessment order there is a right of appeal under Section 62 of the Karnataka Value Added Tax Act, 2003.



Even on that account also, the present writ petition is not maintainable.

4. Having heard the counsel on either side, perused the material on record. There is a statutory right of appeal under Section 62 of the Karnataka Value Added Tax Act, 2003 to challenge the assessment order. Hence, this Court is passing the following:

ORDER

- (i) Accordingly, the writ petition is ***disposed of*** giving liberty to the petitioner to avail appropriate remedy available under law.
- (ii) All pending I.As. in this writ petition shall stand closed.

**Sd/-
JUSTICE LALITHA KANNEGANTI**

RH
Ct-mck
List No.: 1 Sl.No.: 7