HC-KAR

NC: 2026:KHC-K:1821
WP No. 200470 of 2026

IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 24TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE PRADEEP SINGH YERUR

WRIT PETITION NO. 200470 OF 2026 (T-RES)

BETWEEN:

M/S A.M.PATIL & BROS,
SRI. ARUN KUMAR,
S/O MANIKAPPA PATIL,
AGED ABOUT 60 YEARS,
OCC: BUSINESS,
SHOP NO.8-194, KIRAN BAZAR,
KALABURAGI
DIST.KALABURAGI-586101.

...PETITIONER

(BY SRI. SANDEEP VIJAYKUMAR, ADVOCATE)

AND:

1. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES, (AUDIT)-2
VANIJYA TERIGEGAL KARYALALA
ROOM NO.F-11, NEAR RAILWAY STATION,
KALABURAGI-585101.

2. THE JOINT COMMISSIONER OF
GOODS AND SERVICE TAX (APPEALS),
KALABURAGI-585101.

...RESPONDENTS

(BY SRI. VIRANAGOUDA M. BIRADAR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 30.09.2025 PASSED IN APPEAL NO.GST-AP 259/2024-25/972/1 PASSED BY THE 2ND RESPONDENT PRODUCED ANNEXURE-C. B) PASS SUCH OTHER ORDERS AS THIS HONOURABLE COURT DEEMS FIT TO GRANT, IN THE INTEREST OF JUSTICE AND EQUITY.

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

CORAM: HON'BLE MR. JUSTICE PRADEEP SINGH YERUR

ORAL ORDER

Heard learned counsel for the petitioner.

2. Learned Additional Government Advocate accepts notice for the respondents.

3. It is the contention of the learned counsel for the petitioner that petitioner is engaged in undertaking work contracts from various departments of the State Government as well as from other employers. On notice being issued under Section 73(9) of IGST, CGST and KGST Acts, 2017 dated 16.11.2023, petitioner sent a reply along with certain documents justifying his act. On the basis of the notice and reply, respondents herein passed an order under Section 73(9) of IGST, CGST and KGST Acts, 2017.

4. It was the grievance of the petitioner that respondents passed the order without considering the reply and therefore, the petitioner preferred an Appeal under Section 107 of the CGST and KGST Act, 2017, challenging the order dated 16.11.2023 passed by respondent No.1, which appeal also came to be rejected by respondent No.2 solely on the ground of delay. Aggrieved by the said rejection order, petitioner is before this Court.

5. Learned counsel for the petitioner relies upon the order of the Co-ordinate Bench of this Court which further places reliance on W.P.No.200975/2025 in the case of ***M/s Dandin Motors vs. Joint Commissioner of Commercial Tax (Appeal) and Another*** disposed of on 28.03.2025. The said writ petition was disposed of favourably. Hence, he relies upon the said order in support of his case for condonation of delay and directing respondent No.2 to consider the case of the petitioner on merit.

6. In view of the above, I do not find any impediment in allowing the writ petition, as this Court in identical matters allowed the writ petition by condoning delay and remitting the matter back to consider the case of the petitioner afresh on merit. Accordingly, I pass the following:

ORDER

i. Writ petition is ***allowed***.

ii. The impugned order dated 30.09.2025 passed by respondent No.2 is hereby set aside and matter is remitted to respondent No.2 directing to dispose of the appeal on merit.

iii. Accordingly, delay in preferring the appeal shall stand condoned.

It is made clear that this Court has not expressed any opinion on the merits of the case.

Sd/-
(PRADEEP SINGH YERUR)
JUDGE

VNR
LIST NO.: 2 SL NO.: 2
CT:SI