



IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 26TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 201380 OF 2026 (T-RES)

BETWEEN:

M/S CHIKKALAKI ENTERPRISES
SRI GANESH S/O SHRINIVAS CHIKKALAKI,
AGED ABOUT 25 YEARS, OCC: BUSINESS,
R/O DISTRICT HOSPITAL MCH VASATI GRUHA,
TREASURY COLONY, SAINIK SCHOOL ROAD,
VIJAYAPUR, TQ. AND DIST. VIJAYPUR-586101.

...PETITIONER

(BY SRI. SANDEEP VIJAYKUMAR, ADVOCATE)

AND:

1. OFFICE OF THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES, LOCAL GOODS
AND SERVICE TAX OFFICE-440, AFZALPUR TAKKE,
VIJAYAPUR- 586102.
2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS),
BELAGAVI DIVISIONS, BELAGAVI-560027.

...RESPONDENTS

(BY SRI SHESHADRI JAISHANKAR M., AGA)

Digitally signed
by SWETA
KULKARNI
Location: HIGH
COURT OF
KARNATAKA



THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, 1) ISSUE A WRIT OR SUCH ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 27-10-2025 PASSED IN APPEAL NO. GST-438/2025-26 PASSED BY THE 2ND RESPONDENT PRODUCED ANNEXURE-D. 2) PASS SUCH OTHER ORDERS AS THIS HON'BLE COURT DEEMS FIT TO GRANT.

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

1. Heard the learned counsel for the petitioner and learned Additional Government Advocate for respondent no.1 and 2.

2. This writ petition under Article 226 of the Constitution of India is filed with a prayer to issue writ of certiorari and quash the order 27.10.2025 passed in Appeal No.GST-438/2025-26 by respondent no.2 vide Annexure-D.

3. Learned counsel for the petitioner submits that, matter is squarely covered by the order passed by this Court in WP No.200975 of 2025 and WP No.201034 of 2026 and



therefore, this writ petition may be disposed of in terms of the orders passed in the aforesaid writ petitions.

4. Learned Additional Government Advocate does not dispute the said submission.

5. Learned counsel for the petitioner submits that, there was a delay of 147 days beyond the statutory limitation period of 120 days in filing the appeal. The Appellate Authority has dismissed the appeal only on the ground of delay. In identical circumstances, this Court in WP No.200975 of 2025 disposed of on 28.03.2025 and in WP No.201034 of 2026 disposed of 17.03.2026 has allowed the writ petition and after condoning the delay has remitted the matter to respondent no.2, to consider the appeal on merits.

6. Accordingly the following:-

ORDER

- i) Writ petition is allowed.
- ii) The impugned order at Annexure - D dated 27.10.2025 passed by respondent no.2 in appeal no.GST-438/2025-26 is quashed.



iii) The delay in filing the appeal is condoned and the matter is remanded to respondent no.2 with a direction to dispose of the appeal on merits.

iv) The petitioner is directed to appear before the respondent no.2 on **23.04.2026** without awaiting further notice from respondent no.2.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE

NMS
List No.: 1 Sl No.: 18
CT:PK