HC-KAR

NC: 2026:KHC-K:3462
WP No. 201527 of 2026

IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 21ST DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 201527 OF 2026 (T-RES)

BETWEEN:

M/S VEERABHADRESHWAR AGRO
HEBBAL, MUDDEBIHAL,
VIJAYAPUR 586213
REPRESENTED BY ITS PROPRIETOR
SHAMARAO S/O VENKATESH KULKARNI

...PETITIONER

(BY SRI SANDEEP VIJAYKUMAR AND
SRI B.N. MAHESH CHANDU, ADVOCATES)

AND:

1. THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT)-2
DEPARTMENT OF COMMERCIAL TAXES,
AFZALPUR TAKKE
VIJAYAPUR 586102

2. THE JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
BELAGAVI DIVISION
BELAGAVI 590019

3. THE JOINT COMMISSIONER OF COMMERCIAL TAXES
(ADMIN) DEPARTMENT OF COMMERCIAL TAXES

BELAGAVI DIVISION
BELAGAVI-590019

...RESPONDENTS

(BY SRI MALLIKARJUN SAHUKAR, AGA FOR R1 TO R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, A) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 30-05-2023 BEARING NO. DCCT/AUDIT-2/VJP/2023-24/B-83 PASSED BY THE 1ST RESPONDENT PRODUCED ANNEXURE-B, THEREBY TO REMIT THE MATTER BACK TO THE RESPONDENT TO THE STAGE OF REPLY TO THE SHOW CAUSE NOTICE; (B) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 24/12/2025 PASSED IN APPEAL NO. GST-175/2023-24/B-1401 PASSED BY THE 2ND RESPONDENT PRODUCED ANNEXURE-C; C) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 30-05-2023 BEARING NO. DCCT/AUDIT-2/VJP/023-24/B-84 PASSED BY THE 1ST RESPONDENT PRODUCED ANNEXURE-D THEREBY TO REMIT THE MATTER BACK TO THE RESPONDENT TO THE STAGE OF REPLY TO THE SHOW CAUSE NOTICE; D) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 24-12-2025 PASSED IN APPEAL NO.GST-176/2023-24/B-1400 PASSED BY THE 2ND RESPONDENT PRODUCED ANNEXURE-E; E) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 24-08-2023 BEARING NO. DCCT/AUDIT-2/VJP/23-24/B-297 PASSED BY THE 1ST RESPONDENT PRODUCED ANNEXURE-G, THEREBY TO REMIT THE MATTER BACK TO THE RESPONDENT TO THE STAGE OF REPLY TO THE SHOW CAUSE NOTICE; F) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 24-12-2025 PASSED IN APPEAL NO. GST-177/2023-24/B-1399 PASSED BY THE 2ND RESPONDENT PRODUCED ANNEXURE-H; G) PASS SUCH OTHER ORDERS AS THIS 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 S.VISHWAJITH SHETTY

ORAL ORDER

Petitioner is before this Court under Articles 226 and 227 of the Constitution of India seeking for the following reliefs:

> *"a) Issue a writ or such other order in the nature of certiorari to quash the order dated 30-05-2023 bearing no. DCCT/AUDIT-2/VJP/2023-24/B-83 passed by the 1st respondent produced Annexure-B, thereby to remit the matter back to the respondent to the stage of reply to the show cause notice;*
>
> *(b) Issue a writ or such other order in the nature of certiorari to quash the order dated 24/12/2025 passed in appeal no.GST-175/2023-24/B-1401 passed by the 2nd respondent produced Annexure-C;*
>
> *c) Issue a writ or such other order in the nature of certiorari to quash the order dated 30-05-2023 bearing no. DCCT/AUDIT-2/VJP/023-24/B-84 passed by the 1st respondent produced Annexure-D thereby to remit the matter back to the respondent to the stage of reply to the show cause notice;*
>
> *d) Issue a writ or such other order in the nature of certiorari to quash the order dated 24-12-2025 passed in appeal no.GST-176/2023-24/B-1400 passed by the 2nd respondent produced Annexure-E;*
> *e) Issue a writ or such other order in the nature of certiorari to quash the order dated 24-08-2023*

bearing no. DCCT/AUDIT-2/VJP/23-24/B-297 passed by the 1st respondent produced Annexure-G, thereby to remit the matter back to the respondent to the stage of reply to the show cause notice;

f) Issue a writ or such other order in the nature of certiorari to quash the order dated 24-12-2025 passed in appeal No.GST-177/2023-24/B-1399 passed by the 2nd respondent produced Annexure-H;

g) Pass such other orders as this court deems fit to grant in the interest of justice and equity."

2. Heard the learned counsel for the parties.

3. Learned counsel for the petitioner submits that the question that arises for consideration in this writ petition has been already considered by the co-ordinate bench of this Court in the case of ***M/s. Presidency Builders and Developers Vs. The Deputy Commissioner of Commercial Taxes and Another*** passed in ***W.P.No.28539/2025 disposed of on 10.11.2025*** and in the case of ***M/s. Rajapur Minerals vs. The Deputy Commissioner of Commercial Taxes and others in W.P.No.100290/2026 disposed of on 25.02.2026***. Under the circumstances, this writ petition may also be disposed of in terms of the said order.

4. Learned Additional Government Advocate, who has appeared on behalf of respondents, does not dispute the aforesaid submission made by learned counsel for the petitioner.

5. Under the circumstances, I am of the opinion that this writ petition needs to be disposed of in terms of the orders passed in the case of *M/s. Presidency Builders and Developers (supra)* which was followed by another co-ordinate bench of this Court in the case of *M/s. Rajapur Minerals (supra)i.e. in W.P.No.100290/2026 disposed of on 25.02.2026*. Accordingly, the following:

ORDER

(i) The Writ Petition is ***allowed***.

(ii) The impugned orders at Annexures-B, C and D dated 30.05.2023, 24.12.2025 and 30.05.2023 respectively passed by respondent No.1 and the impugned orders at Annexures-E, G and H dated 24.12.2025, 24.08.2023 and 24.12.2025 respectively passed by respondent No.2 are hereby quashed.

(iii) The matter is remitted to respondent No.3 namely Joint Commissioner of Commercial Tax (Administration), who shall assign the matter to the proper officer other than respondent No.1 for fresh adjudication under Section 73 of the KGST Act.

(iv) The matter shall be re-considered from the stage of the reply submitted by the petitioner to the show-cause notice.

(v) Liberty is reserved to the petitioner to file additional reply, documents and written submission.

(vi) The concerned officer shall afford reasonable opportunity of hearing and pass a reasoned order in accordance with law.

(vii) Petitioner shall appear before respondent No.3 on ***11.05.2026*** without waiting for any further notice. Failure to appear on the said date shall result in automatic recall of this order.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE

SWK
List No.: 1 Sl No.: 25