



IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 24TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 201720 OF 2026 (T-RES)

BETWEEN:

M/S MALLIKARJUN KRISHI KENDRA
PROP. SIDDRAMAREDDY PATIL,
G P NO.430, NEAR GOVT. HIGH SHCOOL
ILLAGE HATTARGA S,
TQ. BASAVAKALYAN, DIST. BIDAR 585413

...PETITIONER

(BY SRI. MALLAPUR SUBHASH S.,ADVOCATE)

AND:

1. JOINT COMMISSIONER OF GOODS AND SERVICE
TAX (APPEALS),
STATION AREA. KALABURAGI 585102
2. THE DY COMMERCIAL COMMERCIAL TAX,
(AUDIT)-2, NEAR RAILWAY STATION,
KALABURAGI 585102

...RESPONDENTS

(BY SRI. SHESHADRI JAISHANKAR M., AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, A)





ISSUE A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT OR ORDER, SET ASIDE THE ORDER DATED 26-09-2025 IN FILE BEARING GST.AP.209/2024-25 ORDER PASSED BY THE RESPONDENT NO.1, VIDE ANNEXURE-A, B) ISSUE ANY OTHER WRIT OR ORDER OR DIRECTION AS DEEMS FIT TO GRANT BY THIS HONOURABLE COURT.

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

CORAM: HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

ORAL ORDER

Heard the learned counsel for the petitioner and learned Additional Government Advocate for respondent Nos.1 and 2.

2. This writ petition under Articles 226 and 227 of the Constitution of India is filed seeking the following reliefs:

"a) Issue a writ in the nature of certiorari or any other appropriate writ or order, set aside the order dated 26-09-2025 in file bearing GST.AP.209/2024-25 order passed by the respondent No.1, vide Annexure-A,



b) Issue any other writ or order or direction as deems fit to grant by this Honourable Court."

3. Learned counsel for the petitioner submits that there was delay a of 115 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. He has placed reliance on the order passed by this Court in **WP No.201034/2026** disposed of on 17.03.2026 and submits that in identical circumstances, this Court has allowed the writ petition and has remitted the matter to the appellate authority to consider the appeal on merits.

4. Learned Additional Government Advocate, who has appeared for respondents does not dispute the aforesaid submission.

5. The case of the petitioner is that he had filed the appeal immediately after he came to know about the impugned order. It is under these circumstances, there is



a delay of beyond the period of 120 days in challenging the original order.

6. Under similar circumstances, this Court in ***W.P.No.200975/2025***, disposed of on 28.03.2025, in the case of ***M/s Dandin Motors vs. Joint Commissioner of Commercial Tax (Appeal) and another*** has allowed the writ petition and after condoning the delay has remitted the matter to respondent No.2 to consider the appeal on merits. Accordingly, the following:

ORDER

- i. Writ petition is ***allowed***.
- ii. The impugned order at Annexure-A dated 26.09.2025 passed by respondent No.1 bearing Appeal No.GST: AP:209/2024-25 is quashed.
- iii. The delay in filing the appeal is condoned and the matter is remanded to respondent No.1 with a direction to dispose of the appeal on merits.



NC: 2026:KHC-K:3652
WP No. 201720 of 2026

- iv. The petitioner is directed to appear before respondent No.1 on 14.05.2026, without awaiting further notice from respondent No.1.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE

NJ
List No.: 1 Sl No.: 49