



IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 24TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 202414 OF 2025 (T-RES)

BETWEEN:

MALLINATH VEERABHADRAPPA PATIL,
PWD CONTRACTOR,
AGE: 60 YEARS, OCC: CONTRACTOR,
R/O H NO 8-1236, BAMBU BAZAR,
FILTER BED ROAD, NEHARU GUNJ,
KALABURAGI- 585103.

...PETITIONER

(BY SRI. S.M. PATIL, ADVOCATE)

AND:

1. THE JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS),
KALABURAGI DIVISION,
VTK BUILDING NEAR RAILWAY STATION,
STATION BAZAR, KALABURAGI-585102.
2. THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES (AUDIT-5),
2ND FLOOR ROOM NO. 16,
COMMERICAL TAX BUILDING,
NEAR RAILWAY STATION, STATION BAZAR,
KALABURAGI-585102

...RESPONDENTS

(BY SRI SHESHADRI JAISHANKAR M., AGA)



THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT/ORDER/DIRECTION QUASHING OR SETTING ASIDE THE IMPUGNED REJECTION ORDER DATED 08.08.2025 PASSED BY THE 1ST RESPONDENT IN GST APPEAL NO.231/2025-26 (ANNEXUE-F), BY CONDONING THE DELAY OF 36 DAYS, WHICH CHALLENGING THE IMPUGNED DEMAND ORDER BEARING NO. ಸಂಖ್ಯೆ:ವಾತೆಸಅ/ಲೆಪ-5/ಕ/2024-25 DATED 21.02.2025 FOR THE SUM OF RS.10,52,380/- (TAX PLUS INTEREST PLUS PENALTY) PASSED BY 2nd RESPONDENT (ANNEXURE-C).II) ISSUE A WRIT IN THE NATURE OF MANDAMUS OR ANY OTHER APPROPRIATE WRIT/ORDER/DIRECTION TO THE 1ST RESPONDENT TO RESTORE THE APPEAL GST APPEAL NO.231/2025-26 AND TO ENTERTAIN THE SAME IN ACCORDANCE WITH LAW. III) ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT/ORDER/DIRECTION PENDING APPEAL GST APPEAL NO.231/2025-26 BEFORE 1ST RESPONDENT, QUASH OR SET ASIDE THE IMPUGNED NOTICE OF DATED 28.05.2025 ISSUED UNDER SECTION 79(1)(C) OF THE ACT (FORM GST DRC-13) BY 2ND RESPONDENT, DIRECTING THE BANKER OF THE PETITIONER TO PAY THE SUM OF RS.10,23,076/- FROM THE PETITIONERS ACCOUNT VIDE ANNEXURE-B. IV) GRANT SUCH OTHER ORDER OR DIRECTION AS DEEMED FIT IN THE FACTS AND CIRCUMSTANCES OF THE CASE.

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

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



ORAL ORDER

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

"I) Issue a writ of certiorari or any other appropriate writ/order/direction quashing or setting aside the impugned rejection order dated 08.08.2025 passed by the 1st respondent in GST Appeal No.231/2025-26 (Annexue-F), by condoning the delay of 36 days, which challenging the impugned demand order bearing No. ಸಂಖ್ಯೆ:ವಾಗೆಸಅ/ಅಪ-5/ಕ/2024-25 dated 21.02.2025 for the sum of RS.10,52,380/- (tax plus interest plus penalty) passed by 2nd Respondent (Annexure-C).

II) Issue a writ in the nature of Mandamus or any other appropriate writ/order/direction to the 1st Respondent to restore the Appeal GST Appeal no.231/2025-26 and to entertain the same in accordance with law.

III) Issue a writ of Certiorari or any other appropriate writ/order/direction pending appeal GST Appeal No.231/2025-26 before 1ST Respondent, quash or set aside the impugned notice of dated 28.05.2025 issued under section 79(1)(c) of the Act (Form GST DRC-13) by 2nd respondent, directing the Banker of the petitioner to pay the sum of Rs.10,23,076/- from the petitioners account vide Annexure-B.

iv) Grant such other order or direction as deemed fit in the facts and circumstances of the case, in the interest of justice and equity".



2. Learned counsel for the petitioner submits that the dispute that arises for consideration in this petition is covered by the order passed by the Co-ordinate Bench of this Court in WP No.200569 of 2025 and W.P.No.200898 of 2025 and accordingly prays to dispose of this petition in terms of the orders passed in the said petition.

3. Learned Additional Government Advocate does not dispute the said submission and submits that petition may be disposed of in terms of the aforesaid orders passed by the Co-ordinate Bench of this Court.

4. Respondent no.1 who is the Appellate Authority has dismissed the appeal filed by the petitioner on the ground that the same is barred by limitation since the appeal is filed beyond the period of 36 days from the maximum period of limitation. The Co-ordinate Bench of this Court in WP No.200569 of 2025 and another Co-ordinate Bench of this Court is WP No.200898 of 2025 has quashed the order passed by the Appellate Authority and remitted the matter to the Appellate Authority to consider the appeal on merits. Under the circumstances, this



writ petition is disposed of in terms of the order passed by this Court in W.P.No.200569/2025.

5. Accordingly, the following:-

ORDER

- i) The writ petition is partly allowed.
- ii) The impugned order at Annexure-F passed by the first respondent - Appellate Authority dated 08.08.2025 is quashed. The matter is remitted to first respondent to consider the appeal on merits.
- iii) It is made clear that all contentions except the condition relating to the limitation are kept open to decide in the appeal.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE

NMS
List No.: 1 SI No.: 57
CT:PK