



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. 204128 OF 2025 (T-RES)

BETWEEN:

SRI JAGANU S/O PUNNU JADHAV
AGED ABOUT 43 YEARS, OCC: CONTRACTOR
R/AT POST JALAGERI LT 5,
VIJAYAPURA, DIST. VIJAYAPURA 586101

...PETITIONER

(BY SRI. SANDEEP VIJAYKUMAR.,ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES, LGSTO-440,
AFZALPUR TAKKE, VIJAYAPUR 586102
2. THE JOINT COMMISSIONER
OF COMMERCIAL TAXES,
DEPARTMENT OF COMMERCIAL TAXES,
BELAGAVI 560027

...RESPONDENTS

(BY SRI. SHESHADRI JAISHANKAR M., AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO,1)
ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF





CERTIORARI TO QUASH THE SHOW CAUSE NOTICE DATED 29.09.2023 BEARING NO. ACCT/ LGSTO-450/ VJP/ DRC-01/2023-24/ B-9619 ISSUED BY THE 1st RESPONDENT PRODUCED ANNEXURE-B. 2) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 26.12.2023 BEARING NO. ACCT/ LGSTO-450/ VJP/ SEC-73(9) ORDER -26ASV/ S3B/ 2023-24/ B-11547 PASSED BY THE 1st RESPONDENT PRODUCED ANNEXURE-C. 3) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF CERTIORARI TO QUASH THE ORDER DATED 30.08.2024 PASSED IN APPEAL NO. GST-266/ 2024-25/ PASSED BY THE 2ND RESPONDENT PRODUCED ANNEXURE-D. 4) PASS SUCH OTHER ORDERS AS THIS HONOURABLE COURT DEEMS FIT TO GRANT.

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 Article 226 of the Constitution of India is filed seeking the following reliefs:

"1) Issue a writ or such other order in the nature of certiorari to quash the show cause notice dated 29.09.2023 bearing No. ACCT/ LGSTO-450/ VJP/ DRC- 01/2023-24/ B-9619 issued by the 1st respondent produced Annexure-B.



2) Issue a writ or such other order in the nature of certiorari to quash the order dated 26.12.2023 bearing no. ACCT/ LGSTO-450/ VJP/ SEC-73(9) order -26AsV/ s3B/ 2023-24/ B-11547 passed by the 1st respondent produced Annexure-C.

3) Issue a writ or such other order in the nature of certiorari to quash the order dated 30.08.2024 passed in appeal no. GST-266/ 2024-25/ passed by the 2nd respondent produced Annexure-D.

4) Pass such other orders as this honourable Court deems fit to grant."

3. Learned counsel for the petitioner submits that there was a delay of 60 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-D dated 30.08.2024 passed by respondent No.2 bearing Appeal No.GST-266/2024-25 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 respondent No.2 on 14.05.2026, without awaiting further notice from respondent No.2.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE