



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 7TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 37461 OF 2025 (T-RES)

BETWEEN:

1. M/S PRAGATHI ASSOCIATES
K.G. HALLI TEKAL HOBLI,
MALUR TALUK, KOLAR,
KARNATAKA-563 137
REPRESENTED BY ITS PROPRIETOR
SMT. KAREGOWDA RENUKA

... PETITIONER

(BY SRI. NADEEM AHMED, ADVOCATE FOR
SRI BHARGAVI S V., ADVOCATE)

AND:

1. THE COMMISSIONER OF COMMERCIAL TAXES
VANIJYA THERIGE BHAVAN,
GANDHINAGAR,
BENGALURU-560 009
2. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES, (AUDIT)-4.4,
DGSTO-04, TTMC BUILDING,
5TH FLOOR, BMTc BUS DEPOT,
80 FEET ROAD, KORAMANGALA,
BENGALURU-560 095
KARNATAKA - 560 095



3. THE COMMERCIAL TAX OFFICER
(ENFORCEMENT)-2
ANTHARAGANGE ROAD,
KUVEMPUNAGAR,
KOLAR-563 101

... RESPONDENTS

(BY SRI. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASHING THE ADJUDICATION ORDER FOR THE PERIOD 2020-21 VIDE ORDER DATED 04.02.2025 VIDE NO. ACCT/AUDIT-4.4/2024-25, AND THE DRC-07 BEARING REF NO. ZD290225016843D PASSED BY 2ND RESPONDENT IS ENCLOSED AS ANNEXURE - D AND D1 AND ETC.

THIS PETITION COMING ON FOR PRELIMINARY HEARING THIS DAY, ORDER WAS MADE THEREIN AS UNDER:
CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Petitioner has called in question the correctness of the order passed under Section 73(9) of the KGST / CGST Act, 2017.

2. It is the case of the petitioner - assessee that they were not aware of serving of notice that was communicated electronically through the portal and accordingly the authority has proceeded without any reply



to the show cause notice. Petitioner submits that opportunities that were sought to be provided could not be availed due to bonafide reasons.

3. Perused the impugned order. It is noticed that the proceedings have culminated without any reply by the petitioner. In light of the consequences that have flown from the order, it would be appropriate to afford another opportunity to the petitioner to participate and place stand on merits.

4. Learned counsel for the revenue would submit that several opportunities have been provided. It would meet the ends of justice by restoring the proceedings to enable the petitioner to take their stand on merits to the show cause notice by putting the petitioner on terms. In light of the lapse on the part of the petitioner, petitioner is liable to pay cost. Petitioner to pay cost of Rs.10,000/- to the High Court Legal Services Committee.



5. Accordingly, in order to ensure that substantive rights are not prejudiced due to non-availing of opportunity, the order at Annexure-D is set aside. Consequently, the order at Annexure-D1 is also set aside. The matter is restored to the stage of reply to the show cause notice. Petitioner to make out reply to the show cause notice within two weeks from today. Petitioner to also mark their appearance before respondent No.2 on or before 29.01.2026. It is made clear that if the petitioner fails to mark their appearance, the indulgence shown would stand withdrawn and the petitioner would lose the benefit of participating in the proceedings afresh. Accordingly petition is ***disposed of***. All contentions on merits are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP