



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 13TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 38839 OF 2025 (T-RES)

BETWEEN:

M/S INFORMART (INDIA) PRIVATE LTD.,
NO.99, INFOMART TECH PARK, 5TH CROSS,
5TH BLOCK, KORAMANGALA,
BENGALURU-560 095.
UNDER COMPANIES ACT, 1956.
(A PRIVATE LTD. COMPANY
REPRESENTED BY DIRECTOR
SMT. ANJALI AGARWAL,
W/O SRI DEVESH AGARWAL,
AGED ABOUT 58 YEARS)

...PETITIONER

(BY SRI. Y.C. SHIVAKUMAR., ADVOCATE)

AND:

1. JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPEALS)-4, NO.640, 6TH FLOOR,
BMTc BUILDING, 80 FEET ROAD,
6TH BLOCK, KORAMANGALA,
BENGALURU-560095.
2. THE ASST. COMMISSIONER OF COMMERCIAL
TAXES (AUDIT)-4.8, DGSTO-4,
5TH FLOOR, TTMC BUS DEPOT-15,
KORAMANGALA, BENGALURU-560 095

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA)



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR DIRECTION OR ORDER IN THE NATURE OF WRIT OF CERTIORARI, FOR QUASHING THE ORDER OF APPEAL REJECTION IN FORM GST APL-04 DATED 12-09-2025, BEARING NO.GST.AP.513/2025-26, ORDER NO.ZD290925132999F, PASSED BY THE RESPONDENT-1 HEREIN, AS AT ANNEXURE-A 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

The petitioner has called in question the correctness of the order passed at Annexure-A. Annexure-A is an order of the Appellate Authority and the appeal was rejected in terms of the reason assigned in column No.9 of the order which would indicate that the appeal was dismissed on the ground of delay of 74 days beyond the period of three months which is a period of limitation in terms of Section 107(1) of the Karnataka Goods and Service Tax (KGST) Act, 2017. The authority has also noticed that the online appeal was filed with delay of 164 days.



2. It is the case of the petitioner that appeal to the Appellate Authority in Form GST APL-01 was filed challenging the order of dismissal of application for rectification dated 25.06.2025 and relies on the appeal memorandum at Annexure-H. Further, it is submitted that if the appeal memorandum at Annexure-H was the appeal that ought to have been taken note of, then the order passed calculating limitation with respect to the date of passing of order in original on 14.02.2025 is erroneous and in terms of the appeal memo at Annexure-H, the authority ought to have calculated limitation from the date of the order passed on the application for rectification i.e., 25.06.2025. Accordingly, it is submitted that the petition may be allowed.

3. Perused the appeal memorandum at Annexure-H. In column No.7, the details of the order challenged are as follows:

*"ACCT(Audit)-4.8/DGSTO-4/Rect/24-25 dated
25-06-2025"*



4. The date of the order challenged is 25.06.2025. Annexure-G1 is the order dismissing the application for rectification passed under Section 161 of the CGST Act/KGST Act and is dated 25.06.2025. While referring to the order challenged as the order of rectification is dated 25.06.2025 and the limitation ought to have been calculated from 25.06.2025.

5. It must be noticed that under Section 107(1) of the KGST Act, the period of limitation is three months from the date of receipt of the order. The period of three months from 25.06.2025 would end on 25.09.2025. The appeal having been filed on 10.09.2025 is accordingly within the period of limitation. Accordingly, the order at Annexure-A is set aside. Matter is remitted for fresh consideration before respondent No.1, while directing the authority to recalculate limitation, in light of the *prima-facie* observations made herein.



6. Needless to state, limitation to be calculated from the date of the rectification order and appropriate orders be passed. All contentions are kept open.

7. Accordingly, the order at Annexure-A is set aside and the matter is remitted for fresh consideration in terms of the observations made above.

Accordingly, petition is ***disposed of***.

**Sd/-
(S SUNIL DUTT YADAV)
JUDGE**

MCR