



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF JANUARY, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE MR. JUSTICE K. V. ARAVIND

WRIT APPEAL No. 141 OF 2025 (T-RES)

BETWEEN:

1. THE ADDITIONAL COMMISSIONER OF
CENTRAL TAX,
BENGALURU NORTH WEST DIVISION,
2ND FLOOR, SHIVAJINAGAR,
BMTc BUS STAND,
BENGALURU-560051.
2. THE JOINT COMMISSIONER (AUDIT II),
OFFICE OF THE COMMISSIONER OF
CENTRAL TAX (AUDIT),
BENGALURU AUDIT-II,
JSS TOWERS, 100 FEET RING ROAD,
BANASHANKARI III STAGE,
BANGALURU-560085.
3. THE ASSISTANT COMMISSIONER,
CIRCLE V, AUDIT II COMMISSIONERATE
OFFICE OF THE COMMISSIONER OF
CENTRAL TAX (AUDIT),
BENGALURU AUDIT-II,
JSS TOWERS, 100 FEET RING ROAD,
BANASHANKARI III STAGE,
BENGALURU-560 085.

...APPELLANTS

(BY SRI ARAVIND V. CHAVAN, SENIOR STANDING COUNSEL)



AND:

1. M/S APKON VENTURES PVT. LTD.,
GARDEN HOUSE, GARDEN ROAD,
TUMKURU 572101,
REP. BY ITS DIRECTOR,
SMT. ASHA PRASANNA KUMAR.

2. THE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, (AUDIT) 6.3,
DGSTO, III FLOOR,
KIADB BUILDING, 14TH CROSS,
II STAGE, PEENYA INDUSTRIAL AREA,
BENGALURU-560058.

...RESPONDENTS

(BY SRI B. N. MAHESH CHANDRA, ADVOCATE FOR R1;
SRI ADITYA VIKRAM BHAT, AGA FOR R2)

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE, REMOVE OR EXPUNGE THE IMPUGNED PORTION, THE LAST THREE LINES OF PARA 1 THAT IS "HOWEVER, IT IS SEEN THAT SINGLE NOTICE HAS BEEN ISSUED TO THE PETITIONER IN RESPECT OF SHORT PAYMENT OF GST IN RESPECT OF THREE FINANCIAL YEARS WHICH IS ERRONEOUS" OF THE JUDGEMENT DATED 10/12/2024 PASSED BY THE LEARNED SINGLE JUDGE IN WP No.32460/2024.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND



ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE K. V. ARAVIND)

Heard Sri. Aravind V Chavan, learned senior standing counsel for the appellant-Revenue and Sri. B N Mahesh Chandra, learned counsel for respondent No.1 and Sri. Aditya Vikram Bhat, learned Additional Government Advocate for respondent No.2.

2. This appeal is filed by the Revenue challenging the order passed in Writ Petition No.32460/2024 dated 10.12.2024. Respondent No.1 had preferred the writ petition questioning the show-cause notice dated 20.12.2022 issued by the second appellant. Pursuant to the said show-cause notice, an order came to be passed under Section 74(9) of the Central Goods and Services Tax Act, 2017 (for short, "CGST Act") and Section 73(9) of the Karnataka Goods and Services Tax Act, 2017 (for short, "KGST Act"). The writ petition was not entertained on the ground that an alternative and efficacious remedy was available under Section 107 of the CGST Act.

3. Sri Aravind V. Chavan, learned Senior Standing Counsel appearing for the appellants, submits that the learned



Single Judge, while relegating the respondent to the appellate remedy, made observations on the validity of the show-cause notice. According to the learned Senior Standing Counsel, such observations touch upon the jurisdiction and correctness of the show-cause notice.

4. Sri B.N. Mahesh Chandra, learned counsel appearing for respondent No.1, submits that the order passed in appeal was the subject matter of Writ Petition No.35830/2025, wherein this Court, by judgment dated 17.12.2025, has set aside the show-cause notice and the consequential order. Hence, it is submitted that the present petition does not survive for further consideration.

5. Having considered the submissions of learned counsel for the parties, we notice that, under the impugned order, the respondent-assessee was relegated to the statutory remedy under Section 107 of the CGST Act. While doing so, the learned Single Judge made an observation to the effect that issuance of a single show-cause notice in respect of three financial years is erroneous. Such an observation touches upon the correctness and jurisdiction relating to the issuance of the



show-cause notice. In view of the respondent being relegated to the appellate remedy, the observation made by the learned Single Judge on the correctness of the common notice was unnecessary.

6. In that view of the matter, we are inclined to interfere with the impugned order only to a limited extent by deleting the observation recorded therein, which reads as under:

" ... However, it is seen that single notice has been issued to the petitioner in respect of short payment of GST in respect of three financial years, which is erroneous."

7. The aforesaid observation is hereby set aside. Except to the above extent, the writ appeal is not entertained.

Accordingly, **dismissed**.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(K. V. ARAVIND)
JUDGE**