



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 29<sup>TH</sup> DAY OF JANUARY, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV**

**WRIT PETITION NO. 1541 OF 2026 (T-RES)**

**BETWEEN:**

M/S. JAYDEEP ENTERPRISES,  
REPRESENTED BY ITS PROPRIETOR,  
SRI. DEEPU B.P.,  
AGED ABOUT 46 YEARS,  
GROUND FLOOR, 139,  
SUBHANNA BUILDING, 1<sup>ST</sup> MAIN ROAD,  
HOSAKEREHALLI VILLAGE,  
BANGALORE-560098.

...PETITIONER

(BY SRI. RAGHAVENDRA B. HANJER., ADVOCATE)

**AND:**

1. STATE OF KARNATAKA,  
REPRESENTED BY ITS SECRETARY,  
MINISTRY OF FINANCE,  
VIDHANA SOUDHA,  
AMBEDKAR VEEDHI,  
BANGALORE-560001.
2. THE ASSISTANT COMMISSIONER OF COMMERCIAL  
TAXES, LGSTO-62,  
NO.642, PIONEER PLAZA,  
KENCHENAHALLI MAIN ROAD,  
RAJARAJESHWARINAGAR,  
BANGALORE-560098.



3. CANARA BANK,  
REPRESENTED BY ITS BRANCH MANAGER,  
DR. D.V. GUNDAPPA BRANCH,  
NO.66, DR. D.V. GUNDAPPA ROAD,  
BANGALORE-560004.

...RESPONDENTS

(BY SMT. JYOTHI M. MARADI, HCGP FOR R1 AND R2)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OR ORDER OR DIRECTION IN THE NATURE OF ANY WRIT DECLARING THAT THE IMPUGNED SHOW CAUSE NOTICE NO. ACCT.LGSTO-62/3B-R9/DRC-01/2024-25 DATED 25.11.2024 ISSUED IN FORM GST DRC-01 (ANNEXURE- A1) ALONG WITH SUMMARY OF THE SHOW CAUSE NOTICE REFERENCE NO. ZD291124121159J DATED 25.11.2024 ISSUED IN FORM GST DRC-01 (ANNEXURE- A2) BY THE 2<sup>ND</sup> RESPONDENT, THE EX PARTE ADJUDICATION ORDER BEARING NO. ACCT/LGSTO-62/BNG/T NO. /2024-25 DATED 21.02.2025 (ANNEXURE- B1) ALONG WITH SUMMARY OF THE ORDER REFERENCE NO. ZD2902250851096 DATED 21.02.2025 ISSUED IN FORM GST DRC-07 (ANNEXURE- B2) BY THE 2<sup>ND</sup> RESPONDENT, THE IMPUGNED SHOW CAUSE NOTICE BEARING NO. ACCT.LGSTO-062/3B-R1/2024-25 DATED 27.11.2024 ISSUED IN REVISED FORM GST DRC-01 (ANNEXURE-C1) ALONG WITH SUMMARY OF THE SHOW CAUSE NOTICE REFERENCE NO. ZD291124145550L DATED 27.11.2024 ISSUED IN FORM GST DRC-01 (ANNEXURE- C2) BY THE 2<sup>ND</sup> RESPONDENT, THE EX PARTE ORDER PASSED U/S 73(9), 50 AND 73(5) OF THE KGST/CGST/IGST ACT-2017 BEARING NO. ACCT.LGSTO-62/ORD NO.03/2024-25 DATED 15.02.2025 (ANNEXURE- D1) ALONG WITH SUMMARY OF THE ORDER REFERENCE NO. ZD290225060968V DATED 15.02.2025 ISSUED IN FORM GST DRC-07 (ANNEXURE- D2) BY THE 2<sup>ND</sup> RESPONDENT BOTH DEMANDING TAX FOR THE TAX PERIOD 2020-21 AND ALSO THE LETTER REF. CB0473/MISCLTR/GSTRNOTICE/FY2025-26-0473256005395 DATED 05.01.2026 (ANNEXURE- E1) ISSUED BY THE 3<sup>RD</sup> RESPONDENT ALONG WITH NOTICE TO A THIRD PERSON UNDER SECTION 79(1)(C) BEARING NO. ACCT/LGSTO-62/T.NO.661/2025-26 DATED 22.12.2025 ISSUED IN FORM



GST DRC-13 (ANNEXURE- E2) BY THE 2<sup>ND</sup> RESPONDENT AND THE NOTICE TO A THIRD PERSON UNDER SECTION 79(1)(C) BEARING NO. ACCT/LGSTO-62/T.NO.659/2025-26 DATED 22.12.2025 ISSUED IN FORM GST DRC-13 (ANNEXURE- E3) BY THE 2<sup>ND</sup> RESPONDENT IN CONTRAVENTION OF SECTION 6(2)(B) OF THE CENTRAL GOODS AND SERVICE TAX ACT, 2017 IS AB INITIO VOID, ILLEGAL AND UNSUSTAINABLE IN LAW 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 challenged the order of adjudication at Annexure-B1 and summary of the order at Annexure-B2, as well as ex-parte order passed under Section 73(9) of the KGST/CGST/IGST Act, 2017 at Annexure-D1 along with summary of order at Annexure-D2 and consequential proceedings.

2. It is submitted that due to bona-fide reasons, the show-cause notice issued did not come within the knowledge of the petitioner and no reply was made, which has resulted in ex-parte order passed.



3. On merits, learned counsel for the petitioner submits that if opportunity is granted to make out reply to the show-cause notice, petitioner would be in a position to demonstrate that the show-cause notice issued relates to issues which have been closed as per the audit observations made in the audit report. It submitted that the lapse in not making out reply being bona-fide, the Court may reopen the proceedings and remit the matter back to the stage of reply to show-cause notice before the competent authority.

4. Learned High Court Government Pleader submits that the notices were posted in the portal and e-mail notice is sent and the petitioner not having replied is solely responsible for the orders passed.

5. Taking note of the consequences that would visit from the orders of adjudication at Annexures-B1 and D1 and that petitioner has raised a contention on merits, it would meet the ends of justice in setting aside the



ex-parte orders of adjudication and remitting the matter to the stage of reply to show cause notice.

6. Accordingly, the orders at Annexure-B1, B2, D1 and D2 are set aside and matter is remitted to the stage of reply to show-cause notice. The consequential proceedings at Annexures-E1 to E3 are set aside. Petitioner to appear before respondent No.2 without further notice on 16.02.2026. All contentions on merits are kept open.

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

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

MCR