



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

**DATED THIS THE 28<sup>TH</sup> DAY OF JANUARY, 2026**

**BEFORE**

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

**WRIT PETITION NO. 39523 OF 2025 (T-RES)**

**BETWEEN:**

M/S PACIFIC SALES CORPORATION  
NO.54/A, BOMMASANDRA INDL. AREA,  
GROUND FLOOR, BONNASANDRA,  
ANEKAL TALUK, BENGALURU-560099  
GSTIN-29BSRPA8220N1Z7,  
REPRESENTED BY ITS PROPRIETOR  
SRI. SUNNY AGRAWAL  
A PROPRIETARY CONCERN.

...PETITIONER

(BY SRI. JAGADISHCHANDRA KAMATH K., ADVOCATE)

**AND:**

1. JOINT COMMISSIONER OF  
COMMERCIAL TAXES APPEALS-8  
NO.641, 6<sup>TH</sup> FLOOR  
BMTc BUILDING, 80 FEET ROAD,  
6<sup>TH</sup> BLOCK, KORMANGALA,  
BENGALURU-560095.
2. ASSISTANT COMMISSIONER OF  
COMMERCIAL TAXES,  
LGSTO-026, 1<sup>ST</sup> FLOOR, VTK-2,  
A BLOCK, KORMANGALA,  
BENGALURU-560047.

...RESPONDENTS

(BY SMT. JYOTHI M. MARADI, HCGP)



THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE IMPUGNED ORDER DATED 15.10.2025 PASSED IN GST AP 246/24-25 (ORDER NO. ZD291025046005Q) BY THE R1 FOR THE TAX PERIODS JULY 2017 TO MARCH 2018 AT ANNEXURE-A AND ALSO THE IMPUGNED ADJUDICATION ORDER DATED 13.12.2023 OF THE R2 PASSED IN FORM GST DRC-7 IN NO. ACCT.P/LGSTO-26/BTP/NO.15/2023-24 UNDER SECTION 73 (9) OF THE GST ACT AS PER ANNEXURE-A1 BY ISSUING A WRIT OF CERTIORARI OR ANY OTHER ORDER IN THE NATURE A WRIT OF CERTIORARI.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

### **ORDER**

Petitioner has called in question the validity of the impugned order dated 15.10.2025 at Annexure A.

2. Annexure-A is the order of the appellate authority whereby the appeal came to be rejected upholding the assessment order.

3. Learned counsel for the petitioner would submit that the appellate order is not a reasoned order and except for assigning general reasons, no specific contention of the petitioner herein who was the appellant



has been adverted to. The Petitioner has also challenged the validity of the order of adjudication at Annexure-A1 passed under Section 73(9) of the KGST/CGST Act, 2017. It is contented that admittedly the said order passed was an ex-parte order and petitioner had failed to reply to the show cause notice, which is in light of non-service of notice. It is submitted that as the assessment order itself is an ex-parte order, the Court may set aside the appellate order and reopen the assessment proceedings by setting aside the order passed under Section 73(9) of the KGST/CGST Act, 2017 and afford an opportunity for the petitioner to place material on record.

4. Learned High Court Government Pleader submits that the notices are normally served according to available modes and the assessment order passed which is contented to be an ex-parte order is a result of lapse on the part of the petitioner and solely attributable to the lack of diligence of the petitioner. It is further submitted that



the notices were sent by email and posted on the portal and such opportunity was not availed by the petitioner.

5. On prima facie perusal of the order at Annexure-A1 and the order of the Appellate Authority at Annexure-A would indicate that the contentions of the petitioner have not been dealt with in detail. There is substantial merit in the contention that the appellate authority has relied on general observations and has not addressed the specific contentions of the petitioner. The contention of the petitioner that while availing opportunity of personal hearing, petitioner had filed a memo for the relevant tax period along with copies of tax invoices, E-way Bills, L/R copies, which however have not been adverted to by the appellate authority also requires acceptance.

6. Insofar as the order at Annexure-A1, it is noticed that the order is admittedly an ex-parte order as is evident from the observations made in the order. No



doubt, the HCGP has strenuously contented that the petitioner has not made out a reply and is solely responsible for the order being passed without reply. However, it would be appropriate noticing the consequences that would visit the petitioner as well as noticing that the order is in effect an ex-parte order, the order passed under Section 73(9) of the KGST/CGST Act, requires to be set aside and the matter to be remanded to the stage of reply to the show cause notice, keeping all contentions open. However, in light of the lapse on part of the petitioner in not diligently prosecuting the proceedings before the adjudicating authority under Section 73(9) of the KGST/CGST Act, 2017, while affording relief to the petitioner by setting aside the ex-parte order, petitioner is put on terms and is required to pay cost of Rs.10,000/- to the High Court Legal Services Committee.

7. Accordingly, in light of the discussion made above, the order at Annexure-A is set aside and the order of adjudication at Annexure-A1 is also set aside and the



matter is remitted to the stage of reply to the show cause notice. All contentions of both sides are kept open. Cost of Rs.10,000/- is directed to be paid to the High Court Legal Services Committee. The petitioner to appear without notice before the 2<sup>nd</sup> respondent on 16.02.2026. Needless to state, if petitioner commits default in appearing on the date fixed, the indulgence granted by this Court would stand revoked. The submission that petitioner had paid pre-deposit at the time of filing the first appeal is taken on record and needless to state such deposit would be subject to orders to be passed.

8. In light of the above, the writ petition is ***disposed of.***

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

VP