



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. 12655 OF 2024 (T-RES)

BETWEEN:

1. M/S. BEST CORRUGATORS
(PARTNERSHIP CONCERN)
REPRESENTED BY ITS
MANAGING PARTNER,
SRI K.V. ANANTHASHAYANA
S/O K.V. VISHWESHWARAI AH,
AGED ABOUT 59 YEARS,
BUSINESS PLACE AT #131/A,
RBI ROAD, BELAGOLA INDUSTRIAL,
METAGALLI, MYSURU - 570 016.

... PETITIONER

(BY SRI. ARAVINDA S.N., ADVOCATE)

AND:

1. UNION OF INDIA
REPRESENTED BY
THE SECRETARY OF MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
ROOM NO.46, NORTH BLOCK,
NEW DELHI - 110 001.
2. PRINCIPAL CHIEF COMMISSIONER OF
CENTRAL TAX,
BENGALURU ZONE,
KARNATAKA P.B. NO.5400,

Digitally signed
by PRAKASH N
Location: HIGH
COURT OF
KARNATAKA



C.R.BUILDING,
QUEENS ROAD,
BANGALORE - 560 001.

3. CGST COMMISSIONER OF CENTRAL TAX (CGST)
COMMISSIONERATE,
(FORMERLY, THE COMMISSIONER OF
CENTRAL EXCISE, MYSORE)
SIDDARTH NAGAR
MYSORE - 570 011.
4. THE DEPUTY/ASST COMMISSIONER OF
CENTRAL EXCISE,
BANNIMANTAP DIVISION,
S1 AND S2,
VINAYA MARGA,
SIDDHARTHANAGARA,
MYSORE - 570 011.

... RESPONDENTS

(BY SMT. SWATI L KAMAT., CGC FOR R1;
SRI AKASH B. SHETTY, ADVOCATE FOR R2 TO R4)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH SCN
ISSUED BY THE R4, ANNEXURE-K (SCN) DTD 27.03.2024 AND
ETC.

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

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



ORAL ORDER

The present petition has been filed calling in question the validity of show-cause notice at Annexure-K dated 27.03.2024. The petitioner submits that there has been adjudication as regards his assessment for the Financial Year 2017-18 as per the order at Annexure-H dated 26.12.2023 and the order of the Assistant Commissioner of Commercial Taxes, Local Goods and Service Tax enclosed at Annexure-H.

2. It is stated that for the same tax period 2017-18, notice was issued by the Central Tax Department and such notice for the same period for which the State Authorities have already adjudicated does not arise and such proceedings are without jurisdiction.

3. Learned Counsel Sri.Akash B. Shetty appearing for the Central Tax Department submits that the contention raised by the petitioner cannot be controverted.



4. Taking note of the adjudicating order at Annexure-H and the stand of the learned counsel for the Central Tax Department, show-cause notice at Annexure-K is set aside.

5. It is further submitted that certain documents have been collected by the Central Tax Authorities pursuant to the show-cause notice which needs to be returned to the petitioner. The respondent Central Tax Authorities to verify and if there are any documents collected from the petitioner, the same may be returned to him.

6. Accordingly the petition is disposed of.

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

NP