



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

**DATED THIS THE 12<sup>TH</sup> DAY OF JANUARY, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR**

**WRIT PETITION NO. 20866 OF 2025 (T-RES)**

**BETWEEN:**

M/S AMIGO VENDING MACHINES  
REGISTERED UNDER COMPANIES ACT, 2013  
CIN U29253KA2012PTC063952  
GSTN 29AAECC8381R1ZP

**ADDRESS:**

SECOND FLOOR, NO.393, 4<sup>TH</sup> CROSS,  
TALAKAVERI LAYOUT,  
AMRUTHAHALLI, YELAHANKA,  
BENGALURU URBAN,  
KARNATAKA - 560 092.  
FOR THE TAX PERIOD JULY-2017-TO MAY-2020  
REPRESENTED BY ITS DIRECTOR,

SHRI. KRISHNAPPA THIMAIAH  
S/O THIMAIAH  
AGED ABOUT 59 YEARS,  
RESIDING AT NO.393,4<sup>TH</sup> CROSS,  
TALAKAVERI LAYOUT,  
AMRUTHALLI,  
BANGALORE – 560 092.

(BY SMT. MONITHA.H.L, ADVOCATE FOR  
SRI. SATHYANARAYANA.T.R, ADVOCATE)

...PETITIONER

**AND:**

1. THE UNION OF INDIA  
REPRESENTED BY SECRETARY  
FINANCE DEPARTMENT  
GOODS AND SERVICE TAXES DEPARTMENT  
NEW DELHI-110 001.
2. JOINT COMMISSIONER OF  
CENTRAL TAX, NORTH COMMISSIONERATE



HMT BHAVAN GANGA NAGAR  
BENGALURU-560032  
REP. BY ITS COMMISSIONER.  
BANGALORE-560 095.

...RESPONDENTS

(BY SRI. AKASH.B.SHETTY, ADVOCATE)

THIS W.P IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO-TO SET ASIDE THE IMPUGNED ORDER OIO-NO. 27/GST/2021-22 DATED 16.03.2022 PASSED UNDER SECTION 74 (1) AND PENALTY UNDER SECTION 73 (1) OF THE CGST/SGST ACT, 2017 TO CONSIDER THE SUBMISSION AND ALSO BY REMANDING BACK THE RESPONDENT 2 WITH A DIRECTION FOR A FRESH ORDER WHICH HAS BEEN PRODUCED AT ANNEXURE -A.TO SET ASIDE THE DEMAND OF TAX INTEREST AND LEVY OF PENALTY AND WHICH HAS BEEN PRODUCED AT ANNEXURE -A.

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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

### **ORAL ORDER**

In this petition, petitioner seeks for the following reliefs:-

*“(a) To set aside the Impugned Order OIO- No.27/GST/2021-22 Dated: 16.03.2022 passed under Section 74(1) and Penalty under Section 73(10) of the CGST/SGST/Act 2017 to consider the submission and also by remanding back the Respondent-2 with a direction for a fresh order which has been produced at Annexure-A.*

*(b) To set aside the Demand of Tax, Interest and Levy of penalty and which has been produced at Annexure-A.*

*(C) Call for records and grant such other relief/s deems fit by this Hon'ble Court, in the interest of justice and equity.”*



2. Heard learned counsel for the petitioner and learned counsel for the respondents and perused the material on record.

3. A perusal of the material on record will indicate that the 2<sup>nd</sup> respondent issued show-cause dated 02.03.2021 under Section 74 of CGST/KGST Act, pursuant to which, the petitioner filed its reply dated 18.02.2022 to the aforesaid show-cause notice. The 2<sup>nd</sup> respondent without considering the reply filed by the petitioner and not providing sufficient opportunity of personal hearing, proceeded to pass the impugned order at Annexure-A dated 16.03.2022, aggrieved by which, the petitioner is before this Court by way of the present petition.

4. Learned counsel for the petitioner submits that the petitioner had filed its reply to the show-cause notice dated 18.02.2022 and the respondents without considering the said reply and without granting an opportunity of personal hearing has passed the impugned order at Annexure-A dated 16.03.2022 and the same deserves to be quashed and the matter be remitted back to the respondents for reconsideration afresh in accordance with law by providing an opportunity to the petitioner to submit reply to the



show cause notice / produce necessary documents and thereafter to pass appropriate orders.

5. Per contra, learned counsel for respondents would support the impugned order and submit that there is no merit in the petition and the same is liable to be dismissed.

6. A perusal of the material on record including the impugned order will indicate that it is an undisputed fact that the petitioner filed its reply to the show-cause notice and the impugned order has been passed without granting an opportunity to the petitioner to produce necessary documents. Under these circumstances, by adopting a justice oriented approach and in order to provide one more opportunity to the petitioner, I deem it just and appropriate to set aside the impugned order and remit the matter back to the respondents for reconsideration afresh in accordance with law by issuing certain directions.

7. In the result, I pass the following:

**ORDER**

(i) Petition is hereby allowed.



(ii) The impugned order at Annexure-A dated 16.03.2022 passed by the 2<sup>nd</sup> respondent is hereby set aside.

(iii) The matter is remitted back to the 2<sup>nd</sup> respondent for reconsideration afresh in accordance with law.

(iv) The petitioner shall appear before the 2<sup>nd</sup> respondent on **23.01.2026**, on which date, he shall submit his reply to the show cause notice along with relevant documents.

(v) Upon the petitioner submitting reply along with relevant documents to the aforesaid show cause notice on **23.01.2026**, the 2<sup>nd</sup> respondent shall afford sufficient and reasonable opportunity to the petitioner and hear him and proceed further in accordance with law.

(vi) The 2<sup>nd</sup> respondent is hereby directed to decide the matter within a period of one month from **23.01.2026**.

(vii) In the event, the petitioner does not appear before the 2<sup>nd</sup> respondent on **23.01.2026** as stated supra, the present order shall stand automatically recalled without further orders.

**Sd/-**  
**(S.R.KRISHNA KUMAR)**  
**JUDGE**

Srl.