



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 1275 OF 2026 (T-RES)

BETWEEN:

PRASHANTH A.B.
S/O. BASAVARAJ V. ATTADA,
AGED ABOUT 52 YEARS,
HAVING OFFICE AT 183, 3RD CROSS,
2ND STAGE, 13TH BLOCK, NAGARABHAVI,
BENGALURU - 560 072.
GSTIN : 29AICPP4992L3ZF.

...PETITIONER

(BY SRI. RAVI SHANKAR S.V., ADVOCATE)

AND:

1. THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT) 2.8, DGSTO -2, RAJARAJESHWARI NAGAR, BENGALURU - 560 098.
2. COMMISSIONER OF COMMERCIAL TAX, DGSTO -2 RAJARAJESHWARI NAGAR, BENGALURU - 560 098.
3. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REPRESENTED BY ITS CHAIRPERSON, NORTH BLOCK, NEW DELHI - 110 001.
4. STATE OF KARNATAKA REPRESENTED BY SECRETARY,



FINANCE DEPARTMENT,
VIDHANA SOUDHA,
BENGALURU - 560 001.

...RESPONDENTS

(BY SMT. JYOTHI M. MARADI, HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO STAY THE OPERATION OF THE ORDER IN ORIGINAL PASSED UNDER SECTION 73(9) OF THE CGST ACT AND CORRESPONDING PROVISIONS OF THE KGST ACT, 2017 BY RESPONDENT NO.1 VIDE FILE NO.DCCT(A)-2.8/DGSTO-02/ADJ/NO.248/2024-25 DATED 29.08.2024 FOR THE TAX PERIOD 2019-20. COPY OF THE ORDER IN ORIGINAL DATED 29.08.2024 IS ENCLOSED AND MARKED AS ANNEXURE-A1 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 called in question the correctness of the order in original passed under Section 73(9) of the Karnataka Goods and Services Tax Act, 2017 at Annexure-A1. The petitioner has also sought for setting aside of the summary of the order in original at Annexure-A2 and other reliefs are also sought for.



2. It is noticed on perusal of the order of adjudication that the order of adjudication is passed in the absence of reply to the show-cause notice by the taxpayer. The assessment order is passed on basis of Best Judgment Assessment.

3. It is the case of the petitioner that in light of the ill-health of the petitioner, no reply could be made out to the show-cause notice which has resulted in the above order being passed. It is submitted that the Court may remit the matter back to the stage of reply to the show-cause notice and afford an opportunity to the petitioner to participate in the proceedings.

4. Learned High Court Government Pleader would submit that the petitioner is solely responsible for the lapse on his part, resulting in ex-parte order passed.

5. Taking note of the order at Annexure-A1 being an order passed in the absence of any reply on merits by the petitioner, it would meet the ends of justice by



remitting the matter back to the adjudicating authority accepting the bonafideness of the lapse.

6. The assertion of the petitioner that due to ill-health, he was not able to make out reply to the show-cause notice is taken note of. Accordingly, in order to afford an opportunity to the petitioner, the order at Annexure-A1 is set aside and the matter is remitted to the stage of reply to the show-cause notice and the order at Annexure-A2 is also set aside. Petitioner to make out reply to the show-cause notice.

7. The petitioner to appear before the authority on 04.02.2026. Needless to state, if the petitioner does not avail the opportunity provided by this Court by appearing before the authority, the indulgence granted would stand revoked.

8. In light of the lapse on part of the petitioner, petitioner to pay the cost of Rs.5,000/- to the High Court Legal Services Committee.



9. Accordingly, petition is ***disposed of***, in terms of the above. All contentions on merits are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR