



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 12296 OF 2024 (T-RES)

BETWEEN:

SRI NARADAMUNI TRADERS
A PROPRIETORSHIP CONCERN
00, NAGANUR ROAD, SHAMANUR
DAVANAGERE – 577 004
(REPRESENTED BY ITS PROP.:
LINGARAJU SANKOL
AGED 44 YEARS)

...PETITIONER

(BY SRI. K. M. SHIVAYOGISWAMY, ADVOCATE)

AND:

1. STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF FINANCE,
GOVERNMENT OF KARNATAKA
AMBEDKAR VEEDHI
BENGALURU – 560 001
2. THE JOINT COMMISSIONER OF COMMERCIAL TAXES (ADMN),
VANIJYA TERIGE BHAVANA,
DEVARAJ URS LAYOUT, A BLOCK
DAVANAGERE – 577 006
3. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
LGSTO-460, VANIJYA TERIGE BHAVANA,
DEVARAJ URS LAYOUT, A BLOCK
DAVANAGERE – 577 006
4. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
LGSTO-465, VANIJYA TERIGE BHAVANA,
DEVARAJ URS LAYOUT, A BLOCK
DAVANAGERE – 577 006

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

Digitally signed
by CHANDANA
B M
Location: High
Court of
Karnataka



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ORDER BEARING NO. ACCT/LGSTO-465/DVG/ORDER73(17-18)/2023-24 DATED 21/12/2023 PASSED U/S 73(9) OF THE KGST BY THE 4TH RESPONDENT VIDE ANNEXURE-E, IN RELATION TO THE FINANCIAL YEAR 2017-18 AND ETC.,

THIS PETITION, COMING ON FOR ORDERS, 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) *Issue a writ of certiorari or Writ in the nature of certiorari quashing the impugned Order bearing No.:ACCT/LGSTO-465/DVG/Order73(17-18)/2023-24 dated 21.12.2023 passed u/s 73(9) of the KGST by the 4th Respondent vide Annexure-E to the financial year 2017-18,*
- b) *Issue a Writ of Certiorari or directions in the nature of Certiorari to quash the impugned order dated 05.04.2024 passed by the 4th Respondent rejecting the rectification application filed by the petitioner under section 161 of KGST Act, 2017, in relation to the financial year 2017-18 vide Annexure-H.*
- c) *Mandamus or Writ in the nature of mandamus, directing the 4th Respondent to consider the Rectification application filed by the petitioner on merits after affording reasonable opportunity of being heard and also by granting personal hearing.*



d) Issue such other writ or orders as deemed fit in the circumstances of the case in the interest of justice and equity."

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

3. Learned counsel for the petitioner submits that though the petitioner did not receive the show-cause notice dated 14.09.2022, which prevented him from submitting reply to the same and contest the proceedings, respondent No.4 proceeded on the erroneous premise that the petitioner has submitted reply, which is factually incorrect and consequently, the impugned order deserves to be set aside and the matter be remitted back to respondent No.4 for reconsideration afresh in accordance with law.

4. Per contra, learned HCGP for the respondents submits that there is no merit in the petition and that the same is liable to be dismissed.

5. Though the contentions of the learned counsel for the petitioner that the petitioner did not receive the show-cause notice and did not submit reply is refuted by the learned HCGP, who points out that a contrary observation is made in the impugned



order, having regard to the undisputed fact that no opportunity of personal hearing was provided to the petitioner prior to passing the impugned order, which is violative of Section 75(4) of the KGST Act, I deem it just and appropriate to allow the petition by setting aside Annexure-E dated 21.12.2023 and by remitting the matter back to respondent No. *4 for reconsideration afresh, in accordance with law.

6. In the result, I pass the following:

ORDER

(i) The petition is allowed The petition is allowed, subject to payment of cost of Rs.15,000/- to the Karnataka High Court Legal Services Authority, Bengaluru, within a period of six weeks from today.

(ii) The impugned order at Annexure-E dated 21.12.2023 passed by respondent No.4 is hereby quashed.

(iii) The matter is remitted back to respondent No.*4 for reconsideration afresh, in accordance with law.

(iv) The petitioner shall appear before respondent No.1 on 05.02.2026 without awaiting further notice from respondent No. *4, failing which the present order shall stand



recalled automatically, without further reference to the Bench and without further orders.

(v) Liberty is reserved in favour of the petitioner to submit replies, responses, pleadings, documents etc., which shall be considered by the respondent, who shall provide sufficient and reasonable opportunity to the petitioner, hear him and proceed further, in accordance with law.

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