



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. 35204 OF 2025 (T-RES)

BETWEEN:

1. M/S AGROMATICA ENGINEERING
INDIA PRIVATE LIMITED
NO.47/1, C BUILDING, NO.2
PATEL VENKATAPPA COMPLEX, 1ST FLOOR
SUNKADAKATTE, MAGADI ROAD
BENGALURU-560 091.

(A PRIVATE LIMITED COMPANY
REPRESENTED BY
SRI KIRTI KUMAR KABRA
S/O LATE SRI N.S. KABRA
AGED ABOUT 69 YEARS
MANAGING DIRECTOR AND
AUTHORISED REPRESENTATIVE)

...PETITIONER

(BY SRI. Y.C. SHIVAKUMAR, ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (AUDIT) 6.1
DGSTO-6, 3RD FLOOR, KIADB BLDG
14TH CROSS, 2ND STAGE
PEENYA INDUSTRIAL AREA
BENGALURU-560 058.

...RESPONDENT

(BY SMT. JYOTI M. MARADI, HCGP)



THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING FOR ORDER OR DIRECTION IN THE NATURE OF WRIT OF CERTIORARI FOR QUASHING THE EX-PARTE ORDER UNDER SECTION 73(9) OF THE KGST AND CGST / IGST ACTS, 2017 READ WITH RULE 142(5) OF THE KGST AND CGST RULES, 2017 DATED 08-08-2024 BEARING NO. CTO/AUDIT-6.1/DGSTO-6/24-25 - T.NO. L 289, PASSED BY THE RESPONDENT, AS AT ANNEXURE-A AND ETC.

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

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

ORAL ORDER

In this petition, the petitioner seeks following reliefs:

"(a) a writ of Certiorari or any other appropriate Writ, Order or direction in the nature of Writ of Certiorari for quashing the ex-parte "Order under Section 73(9) of the KGST and CGST/IGST Acts, 2017 read with Rule 142(5) of the KGST & CGST Rules, 2017" dated 08-08-2024, bearing No.CTO/Audit-6.1/DGSTO-6/24-25 - T.No.L 289, passed by the Respondent, as at Annexure-A;

(b) To relegate the matter to the level of show cause notice so that the petitioner will be able to answer the discrepancies; and

(c) Grant any other relief/s that this Hon'ble Court deems fit in the facts and circumstances of the case including costs, in the interest of justice and equity."



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

3. A perusal of material on record will indicate that the respondent issued a show-cause notice dated 29.05.2024 under Section 73(1) of the CGST/KGST Act, 2017. Since the petitioner did not submit his reply to the said show-cause notice, the respondent proceeded to pass the impugned order dated 08.08.2024 under Section 73(9) of the GST Acts, 2017 read with Rule 142(5) of the KGST & CGST Rules, 2017 confirming the total demand of Rs.1,50,514/- including the tax, interest and penalty.

4. Learned counsel for the petitioner submits that the said show-cause notice was not in the knowledge of the petitioner and hence could not submit replies/ documents to the show-cause notice dated 29.05.2024 and resultantly could not contest the proceedings. Aggrieved by the said order the petitioner having no option has approached this Court by way of the present petition *inter alia* contending that the inability and omission on the part of the petitioner to submit a reply to the pre-intimation notice and show-cause notice and contest the proceedings was due to



bonafide reasons, unavoidable circumstances and sufficient cause and submits that if one more opportunity is provided, by setting aside the impugned order, the petitioner would submit a reply to the show-cause notice and contest the proceedings.

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

6. Though several contentions have been urged by both sides, having regard to the specific assertion on the part of the petitioner that his inability and omission to submit replies and contest the proceedings was due to bonafide reasons, unavoidable circumstances and sufficient cause, I deem it just and appropriate to adopt a justice oriented approach and provide one more opportunity to the petitioner by setting aside the impugned order dated 08.08.2024 and remitting the matter back to the respondent for reconsideration of the matter afresh in accordance with law from the stage of petitioner submitting reply to the impugned show-cause notice dated 29.05.2024.



7. In the result, I pass the following:

ORDER

- (i) The petition is hereby allowed.
- (ii) The impugned order dated 08.08.2024 passed by the respondent under Section 73(9) of the KGST & CGST/IGST Acts, 2017 read with Rule 142(5) of the KGST & CGST Rules, 2017 at Annexure – A is hereby set aside.
- (iii) The matter is remitted back to the respondent for reconsideration afresh in accordance with law from the stage of petitioner submitting its reply to the Show Cause notice dated 29.05.2024
- (iv) The petitioner is directed to appear before the respondent on 05.02.2026 without awaiting further notice from the respondent.
- (v) The liberty is reserved in favour of the petitioner to submit replies, documents etc., which shall be considered by the first respondent who shall provide sufficient and reasonable opportunity to the petitioner and hear them and proceed further in accordance with law.



- (vi) In the event, the petitioner does not appear before the respondent on 05.02.2026 as stated supra, present order shall stand automatically recalled without further orders.

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