



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

**DATED THIS THE 19<sup>TH</sup> DAY OF DECEMBER, 2025**

**BEFORE**

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

**WRIT PETITION NO. 37661 OF 2025 (T-RES)**

**BETWEEN:**

M/S LUBNA STEEL TRADERS  
20/2, CV ROAD, BANNIMANTAP INDUSTRIAL AREA,  
MYSURU – 570 001.  
REP BY- ITS PROPRIETOR  
AKBAR PASHA.

...PETITIONER

(BY SRI. NADEEM AHMED, FOR  
SMT.BHARGAVI.S.V, ADVOCATES)

**AND:**

1. THE COMMISSIONER OF COMMERCIAL TAX  
VANIJYA THERIGE KARYALAYA,  
KALIDASA MARG, GANDHI NAGAR,  
BANGALORE – 560 009.
2. THE ASSISTANT COMMISSIONER  
OF COMMERCIAL TAXES,  
LOCAL GOODS AND SERVICE TAX OFFICE-190,  
SHESHADRI BHAVAN, DEWANS ROAD  
MYSORE-570 024.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE  
CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER DATED  
17.06.2023 PASSED BY THE R2 VIDE ANNEX-B.

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

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



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

**ORAL ORDER**

In this petition, the petitioner seeks the following reliefs:

*"I. Issue Writ of Certiorari or in the like nature of Certiorari quashing the Adjudication order- for the period 2022-23 vide order dated 18.07.2023 vide No.ACCT/LGSTO-190/Adjudication/order/2023-24, and passed by 2nd Respondent at ANNEXURE- A*

*II. Issue a writ of Prohibition or any other appropriate writ or order prohibiting the Respondents from initiating any recovery proceedings arising in pursuance to the impugned order dated 18.07.2023."*

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

3. A perusal of the material on record will indicate that pursuant to issuance of Form GST ASMT-10 in terms of Section 61 of the CGST/KGST Act, 2017 dated 16.01.2023, the respondent issued Form GST DRC-01A dated 31.03.2023 to the petitioner, who did not submit any reply to the same. Thereafter, the respondent issued a show cause notice in Form GST DRC 01 dated 14.06.2023 to the petitioner under Section 74(1) of the CGST



Act, to which also the petitioner did not submit any reply. Under these circumstances, the respondent proceeded to pass the impugned exparte adjudication order dated 18.07.2023 under Section 74(9) of the CGST/KGST Act, aggrieved by which the petitioner is before this court by way of the present petition.

4. It is a specific contention of the petitioner that he did not receive the aforesaid notices, Orders etc, and due to bonafide reasons, unavoidable circumstances and sufficient cause, the petitioner was not in a position to submit reply and contest the proceedings and as such, it is necessary that the impugned order dated 18.07.2023 is set aside and the matter be remitted back to the respondent for reconsideration afresh to the stage of the petitioner submitting reply to the show cause notice and thereafter, to proceed further in the matter, in accordance with law.

5. Per contra learned AGA for the respondent submits that there is no merit in the petition and that the same is liable to be dismissed.

6. A perusal of the material on record will indicate that though several contentions have been urged by both sides in



support of their respective claims, it is an undisputed fact and a matter of record that the petitioner did not submit any reply to the notices issued by the respondent nor did he participate in the impugned proceedings, which culminated in the impugned exparte adjudication order in the absence of the petitioner. Under these circumstances, in order to provide one more opportunity to the petitioner to submit reply to the show cause notice and contest the proceedings, I deem it just and appropriate to adopt justice oriented approach and set aside the impugned order at Annexure A dated 18.07.2023 and remit the matter back to the respondent for reconsideration afresh to the stage of the petitioner submitting reply to the show cause notice and contest the proceedings in accordance with law, subject to payment of 10% of the total tax amount before the concerned respondent within a stipulated timeframe.

7. In the result, I pass the following:

**ORDER**

(i) The petition is **allowed**, subject to payment of 10% of the total tax amount by the petitioner before the concerned respondent, within 05.02.2026.



(ii) The impugned order at Annexure-A dated 18.07.2023 passed by the respondent is hereby quashed.

(iii) The matter is remitted back to the respondent for reconsideration afresh from the stage of the petitioner submitting its reply to show-cause notice dated 14.06.2023, in accordance with law.

(iv) The petitioner shall appear before the respondent on 05.02.2026, without awaiting further notice from the respondent, 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**