



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. 38377 OF 2025 (T-RES)

BETWEEN:

1. M/S CLARIA ENTERPRISES
(A PROPRIETARY CONCERN)
HAVING ITS OFFICE AT NO. 372/C
DASHAMAPURA VILLAGE
HAGARIBOMMANAHALLI, BELLARY-583 212.
REPRESENTED BY ITS PROPRIETOR
MRS. SHAJU KRISHNAN NAIR.

...PETITIONER

(BY SRI. BHARATH KUMAR .V, ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (ENF) 19
SOUTH ZONE, BENGALURU
HAVING OFFICE AT
C/O OFFICE OF THE ADDITIONAL
COMMISSIONER OF COMMERCIAL TAXES
(ENFORCEMENT), SOUTH ZONE
ROOM NO. 405, 4TH FLOOR, VTK 2 BUILDING
RAJENDRANAGAR, KORAMANGALA
BENGALURU-560 047.
2. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (AUDIT) -4
DGSTO, 2ND FLOOR
VANIJYA TERIGE BUILDING
ROOM NO. 208



DEVARAJA URS EXTENSION
DAVANAGERE-577 006.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE SHOW CAUSE NOTICE DATED 10.07.2024 BEARING NO. ADCOM/ENF/SZ/ACCT-19/ADJ/2023-24 ISSUED BY THE R1 UNDER SECTION 74 (1) OF THE CGST/KGST ACT 2017 TO THE PETITIONER HEREIN FOR THE PERIOD 2020-21 TO 2023-24 (ANNX-A).

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, petitioner seeks for the following reliefs:-

- "i) Issue a writ in the nature of certiorari or any other appropriate writ, order or direction quashing the show cause notice dated 10.07.2024 bearing No.Adcom/Enf/SZ/ACCT-19/ADJ/2023-24 issued by the Respondent No.1 under Section 74(1) of the CGST/KGST Act, 2017 to the petitioner herein for the period 2020-21 to 2023-24 (Annexure-A).*
- ii) Grant such other relief that this Hon'ble Court may deem fit in the facts of the present matter."*

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



3. A perusal of the material on record will indicate that the petitioner is aggrieved by the impugned show cause notice and summary at Annexure-A and A1 dated 10.07.2024 for the assessment year 2020-21 to 2023-2024 as well as the impugned show cause notice at Annexure-D dated 26.09.2025 for the financial year/tax period 2019-20.

4. After arguing the matter for sometime, learned counsel for the petitioner submit that the petition may be disposed of reserving liberty in favour of the petitioner to appear before the concerned/jurisdictional adjudicating Authority/officer and submit reply to both the show-cause notices and the said officer/Authority may be directed to consider the same and proceed further and pass appropriate orders in accordance with law after providing sufficient and reasonable opportunity to the petitioner, who may be reserved liberty to take recourse of such remedies as available in law including approaching this Court subsequently.

5. Submission is placed on record.



6. In view of the above submission, I proceed to pass the following;

ORDER

(i) The petition stands disposed off reserving liberty in favour of the petitioner to appear before the concerned jurisdictional officials/authorities and submit reply to both impugned show-cause notices at Annexure-A dated 10.07.2024 and Annexure-D dated 26.09.2025 along with all relevant documents.

(ii) If the petitioner approaches-appears before the concerned Authorities within a period of four weeks from today, the concerned Officials/Authorities shall consider the reply and documents to be submitted by the petitioner and proceed further and pass appropriate orders, if not already passed as on today in accordance with law after providing sufficient and reasonable opportunity to the petitioner.

(iii) Liberty is also reserved in favour of the petitioner to take recourse to such remedies as available in law including



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approaching this Court subsequently if the occasion so arises
available in law.

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

NBM
List No.: 2 SI No.: 5