



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.38569 OF 2025 (T-RES)

BETWEEN:

SRI SYED KHALEEL
S/O SYED JAFFAR
AGE ABOUT 37 YEARS
PROPRIETOR M/S RAF INTERIORS
NO.211, 1ST FLOOR
PLAIN STREET, HOSPITAL ROAD
BENALURU – 560 001.

...PETITIONER

(BY SRI. MOHAMMED MUJASSIM, ADVOCATE)

AND:

1. STATE OF KARNATAKA
THROUGH ITS PRINCIPAL SECRETARY
FINANCE DEPARTMENT
VIDHANA SOUDHA
BANGALORE 560 001.
2. THE COMMERICAL TAX OFFICER
(AUDIT)-1 10 DGSTO DIVISION 1
YESHWANTHPUR
BENGALURU – 560 022.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED ORDER NO.ZD29072406861 DATED 22.07.2024 PASSED BY RESPONDENT NO.2 WHEREIN HE HAS CONFIRMED CGST AND SGST OF RS.6,68,400/- ALONG WITH PENALTY OF RS 66,840/- AND INTEREST OF RS.4,51,170/- UNDER SECTION 73 OF THE KGST AND CGST/IGST FOR THE TAX PERIOD APRIL 2019 TO FEBRUARY 2020 VIDE ANNEXURE-A AND THE DEMAND NOTICE DATED 22.07.2024 VIDE ANNEXURE-B 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, the petitioner seeks the following reliefs:

“(a) Issue a writ of certiorari quashing the impugned Order No.ZD29072406861 dated: 22.07.2024 passed by Respondent No.2 wherein he has confirmed CGST and SGST of Rs.6,68,400/- along with penalty of Rs.66,840/- and interest of Rs.4,51,170/- under Section 73 of the KGST and CGST/IGST for the tax period April 2019 to February 2020 vide Annexure-A & the Demand Notice dated: 22.07.2024 vide Annexure-B, to the Writ Petition and

(b) Grant such other order or direction as deemed fit by the this Hon'ble Court in the facts and circumstances of the case.”

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

3. A perusal of material on record will indicate that the 2nd respondent issued a show-cause notice dated 11.01.2024 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 2nd respondent proceeded to pass the impugned order dated 22.07.2024 under Section 73(9) of the KGST Act, 2017 confirming



the total demand of Rs.12,56,592/- including the tax, interest and penalty.

4. Learned counsel for the petitioner submits that due to bonafide reasons, unavoidable circumstances and sufficient cause, he could not submit replies / documents to the show-cause notice dated 11.01.2024 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 AGA 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 orders dated 22.07.2024 and remitting the matter back to the 2nd 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 11.01.2024 subject to the petitioner paying cost of Rs.15,000/- to the High Court Legal Service Authority.

7. In the result, I pass the following:

ORDER

(i) The petition is hereby **allowed** subject to the petitioner paying cost of Rs.15,000/- to the High Court Legal Service Authority.



(ii) The impugned order at Annexure – A dated 22.07.2024 passed by the 2nd respondent under 73(9) of the KGST Act, 2017 is hereby set aside.

(iii) Matter is remitted back to the 2nd respondent for reconsideration afresh in accordance with law from the stage of petitioner submitting its reply to the notice dated 11.01.2024.

(iv) The petitioner is directed to appear before the 2nd respondent on **05.02.2026** without awaiting further notice from the 2nd respondent.

(v) Liberty is reserved in favour of the petitioner to submit replies, documents etc., which shall be considered by the 2nd 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 2nd respondent on 05.02.2026 as stated supra, the present order shall stand automatically recalled without further orders.

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