



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

**DATED THIS THE 18<sup>TH</sup> DAY OF FEBRUARY, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV**

**WRIT PETITION NO. 1187 OF 2026 (T-RES)**

**BETWEEN:**

1. M/S SRI MALLIKARJUNA ENGINEERING WORKS  
NO.25/1B, SIDDAPPA LAYOUT  
CHURCH ROAD,  
BOMMASANDRA INDUSTRIAL AREA  
BENGALURU RURAL,  
BENGALURU-560 099  
REP. BY ITS PROPRIETOR  
SRI.MOHAN KUMAR CHODIPANE  
PROPRIETORSHIP CONCERNED

... PETITIONER

(BY SRI. VISWANATH PATIL., ADVOCATE)

**AND:**

1. THE UNION OF INDIA  
REPRESENTED BY ITS FINANCE SECRETARY  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
NEW DELHI-110 001.
2. THE STATE OF KARNATAKA  
REPRESENTED BY ITS  
FINANCE SECRETARY  
VIDHANA SOUDHA,  
BENGALURU-560 001.



3. THE COMMISSIONER OF COMMERCIAL TAXES  
IN KARNATAKA  
VANIJYA THERIGE KARYALAYA  
1<sup>ST</sup> MAIN ROAD, GANDHINAGAR  
BENGALURU-560 009.

4. THE COMMERCIAL TAX OFFICER  
LGSTO-26, DGSTO-4  
1<sup>ST</sup> FLOOR, V.T.K.-2, RAJENDRA NAGAR,  
80 FT. ROAD, KORAMANGALA  
BENGALURU-560 047

... RESPONDENTS

(BY SRI. MADANAN PILLAI, CGC FOR R1;  
SRI HEMAKUMAR, AGA FOR R2 TO R4)

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THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE ADJUDICATION ORDER DATED 15.04.2024 FOR THE TAX PERIOD 2018-19 (ANNEXURE-B) CTO/LGSTO-26/DRC-07/313VSIA/66/24-25 AND DECLARE AND STRIKE DOWN SECTION 16(2)(C) OF CGST /SGST ACTS AS BEING UNCONSTITUTIONAL, THE SAME BEING VIOLATIVE OF ARTICLES 14 AND 19 AND 19(1)(G) OF THE CONSTITUTIONS OF INDIA AND ETC.

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV



**ORAL ORDER**

Petitioner has called in question the correctness of the order of adjudication at Annexure-B dated 15.04.2024. Petitioner has also challenged the constitutional validity of Section 16(2)(c) of the CGST/SGST Act.

2. When the matter is taken up for consideration, petitioner submits that he does not intend to insist on the prayer to declare Section 16(2)(c) of the CGST/SGST Act as being violative of the Constitutional provisions.

3. Insofar as the plea regarding setting aside of the order at Annexure-B, it is contented that the order of adjudication is an ex-parte order and the petitioner did not have the benefit of reply to the show cause notice of the department. It is further submitted that insofar as the reconciliation between GSTR-2A and the input credit claimed in GSTR-3B, petitioner has material to demonstrate that the discrepancy as pointed out does not exist. It is submitted that the Court may set aside the



order and remand the matter back to the stage of reply to the show cause notice.

4. Sri. Hemakumar, learned Additional Government Advocate submits that the order is passed ex-parte only due to the lapse of the petitioner in not diligently participating in the proceedings. However, it is submitted that if the Court were to pass any order of remand, the Court may insist on the petitioner to pay 10% of the tax demand.

5. Taking note that the order passed is an ex-parte order without the benefit of stand on merits of the petitioner to the show cause notice and also noticing the stand of the petitioner that they would be in a position to explain the discrepancy between the input tax credit as reflected in GSTR-2A and the input tax credit claimed under GSTR-3B, it would be appropriate to set aside the order of adjudication and remit the matter back to



respondent No. 4 for adjudication from the stage of reply to the show cause notice.

6. Accordingly, the order at Annexure-B is set aside. The matter is remitted to the stage of reply to the show cause notice in terms of the observations made above. Petitioner to appear before respondent No. 4 without further notice on 16.03.2026. Needless to state, if the petitioner is absent on the said date, petitioner would forfeit the indulgence granted by this Court. Petitioner to pay 10% of the tax demand.

7. Accordingly, petition is ***disposed of***.

**SD/-**  
**(S SUNIL DUTT YADAV)**  
**JUDGE**

VP