



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 867 OF 2026 (T-RES)

BETWEEN:

M/S GS E-COMMERCE PRIVATE LIMITED
A PRIVATE LIMITED COMPANY
INCORPORATED UNDER THE PROVISIONS
OF THE COMPANIES ACT
REPRESENTED BY ITS AGM TAXATION
SMT. SNEHA BIYALA
WIFE OF NITIN BIYALA
AGED ABOUT 38 YEARS
KATHA NEW NO. 5 - OLD NO. 25
14TH CROSS, 3RD BLOCK
NEXT TO RAMA KRISHNA HOSPITAL
JAYANAGAR,
BENGALURU URBAN-560 011.

...PETITIONER

(BY SRI. JOSEPH VARGHESE, ADVOCATE FOR
SRI. LAKSHMI MENON., ADVOCATE)

AND:

1. SUPERINTENDENT OF CENTRAL TAX
RANGE BSD-3, DIVISION-03
OFFICE OF THE ASSISTANT COMMISSIONER
DIVISION-03, BENGALURU SOUTH
COMMISSIONERATE, BENGALURE
BMTT TMC, BANASHANKARI
BENGALURU - 560 070.
2. JOINT COMMISSIONER
/ ADDITIONAL COMMISSIONER OF
CENTRAL TAX (APPEALS-1)

Digitally
signed by
VIJAYA P
Location:
HIGH COURT
OF
KARNATAKA



TTMC, BMTC BUILDING, DOMLUR
BENGALURU-560 071.

...RESPONDENTS

(BY SRI. ARAVIND V CHAVAN., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE SHOW CAUSE NOTICE UNDER SECTION 73(1) OF THE ACT DTD 10.02.2023 VIDE SCN NO. 16/GST/2022-23/SD-3/SUPERINTENDENT BEARING DIN NO. 20230257YV0000498 4F5 ISSUED BY THE RESPONDENT NO.1 AND REFERRED AS ANNEXURE-A1.

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 sought for setting aside of the show cause notice at Annexure-A1; order-in-original at Annexure-A2; summary order at Annexure-A3; summary order at Annexure-A4. Petitioner has also sought for remanding of the matter to the stage of show cause notice.

2. It is to be noticed that an order-in-original came to be passed at Annexure-A2 and as against such order an appeal was filed before the appellate authority. It



is made out from the facts that appeal filed was stated to be a belated appeal and hence has been rejected as per the order at Annexure-A4.

3. It is the case of the petitioner that during the process of hearing of the appeal, notice of personal hearing was issued on 30.10.2025 fixing the date as 31.10.2025 at 12.05 p.m. Petitioner submits that in terms of Annexure-E5 an email was addressed to the authority seeking for an adjournment and such email was sent on 31.10.2025 at 11.53 a.m. which is earlier to the time of 12.05 p.m. fixed for personal hearing. It is submitted that however the order itself came to be passed on 31.10.2025.

4. It is submitted that the court may permit the petitioner to make out his case before the appellate authority as he has enough grounds in support.



5. Sri. Aravind V. Chavan, learned counsel appearing for the respondents submits that he would leave it to the Court to pass appropriate orders.

6. It becomes apparent from the facts as narrated above and also noticing that in response to the notice of personal hearing on 30.10.2025 fixing the personal hearing on 31.10.2025 at 12.05 p.m., request for adjournment was made out as per Annexure-E5, which was sent earlier to the time fixed for personal hearing. Accordingly, it would be appropriate to set aside the order at Annexure-A4 in Form- GST-APL-02 and remit the matter back to the appellate authority for fresh consideration. The appellate authority is to re-fix a fresh date for personal hearing and the matter to be proceeded with. Petitioner to appear before the appellate authority i.e. respondent no. 2 without further notice on 23.02.2026. Needless to state, if the petitioner does not avail of such opportunity, he would be disentitled of the



indulgence granted by the Court. All contentions are kept open.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP