



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 1134 OF 2026 (T-RES)

BETWEEN:

SRI. MAHESH S. MALLANGOUDAR,
AGED ABOUT 38 YEARS,
SON OF SRI. SHARANAPPA,
RESIDING AT NO.420,
4TH FLOOR RADIANT SPENCER,
DADDYS GARDEN ROAD,
KAMMASANDRA,
BANGALORE SOUTH,
BENGALURU, KARNATAKA - 560100.

...PETITIONER

(BY SRI. LAKSHMI MENON, ADVOCATE)

AND:

1. ADDITIONAL COMMISSIONER OF CENTRAL TAX,
BANGALORE SOUTH,
GST COMMISSIONERATE,
BENGALURU - 560001.
2. ASSISTANT COMMISSIONER OF CENTRAL TAX,
ARREARS RECOVERY CELL HQRS,
BENGALURU SOUTH COMMISSIONERATE,
BENGALURU - 560001.
3. BRANCH MANAGER,
HDFC BANK,



NO. 103/31, BLOCK NO. 4T,
26TH MAIN ROAD, JAYANAGAR,
BENGALURU - 560041.

...RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE RESPONDENT NO.1 TO PRODUCE THE SHOW CAUSE NOTICE NO. F.NO.GEXCOM/ADJN/ST/JC/1469/2021 (SCN NO.331/2021-22) DATED 21.10.2021 BEFORE THIS HON'BLE COURT AND TO FURNISH A COPY OF THE SAME TO THE PETITIONER HEREIN 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

The petitioner has called in question the validity of the show-cause notice dated 21.10.2021. Petitioner has sought for setting aside of the impugned order in original dated 15.06.2023 passed by respondent No.1. Petitioner has also sought for setting aside of Form GST DRC-13 at Annexure-C.

2. It is the case of the petitioner that the order of adjudication passed is an ex-parte order and there has been no service of show-cause notice. It is contented that



the petitioner is engaged exclusively providing back-office and support services to an overseas entity located in the United States of America. It is asserted that the petitioner does not render any services in India and does not have any Indian customers and accordingly, the petitioner had not registered itself under the provisions of the Service Tax Act.

3. Learned counsel for the petitioner submits that the petitioner does not come within the purview of the service tax regime and that this Court in W.P.No.11154/2023 had remitted matters back to the assessing officer to re-adjudicate in matters where service tax adjudication has been made on the basis of inputs received from Central Board of Direct Taxes or on the basis of information furnished in the income tax returns. It is submitted that taking note of the directions passed in W.P.No.11154/2023, in the present matter also similar order may be passed.



4. Perused the order in original at Annexure-B. It is to be noticed that the order in original is passed on the basis of a show cause notice which bases itself on data received from the Income Tax Department. Reference is made in the order in original to the fact that the noticee had declared income from provision of services.

5. It is clear that the order in original is based on information relied on by the authority relating to a provision of services stated to have been referred to in the income tax return by the petitioner.

6. The observations made in W.P.No.11154/2023 are extracted as hereunder:

"9. Needless to state, a bare perusal of the petition reveals that the petitioner has raised various contentions which are required to be referred back for consideration by the appropriate authorities so that officers concerned may take note of the same while disposing off the petition at the stage of post show-cause notice.



10. The officers while disposing off the petition to keep in mind the following:

- 1) Whether petitioner do not qualify under Section 65B(44) of the Finance Act, 1994 ?*
- 2) Whether services are covered under negative list ?*
- 3) Whether services are covered under the exemption list under the Notification No.25/2012-ST dated 28.06.2012 or under any other applicable Notifications ?*
- 4) Whether the person is liable to remit service tax in terms of Rule 2 (1) (d) read with applicable notification?*
- 5) Whether claims are barred by limitation in terms of the law laid down by the Apex Court? "*

7. It is clear that the present matter is similar to the legal question dealt with by this Court in W.P.No.11154/2023. Accordingly, the order at Annexure-B and the notice at Annexure-C are set aside. Matter is remitted to the stage of reply to show cause notice.



8. Petitioner to appear before respondent No.1 without further notice on 16.02.2026. However, in the present case in light of the specific contention that show-cause notice has not been served on the petitioner, the respondent authorities are directed to provide a copy of the show-cause notice to the petitioner on the date when the petitioner would appear before respondent No.1. Upon receipt of copy of show-cause notice on the date fixed, the petitioner to make out reply as per procedure.

9. Accordingly, petition is ***allowed***. All contentions on merits are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR