



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 12TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 2400 OF 2026 (T-RES)

BETWEEN:

1. M/S. PADMAVATHI DRY FRUITS
PROPRIETORSHIP,
REPRESENTED BY PROPRIETOR,
SRI. RISHAB JAIN,
HAVING OFFICE AT:
NO.16, GROUND FLOOR,
KCI NAKSH, 3RD MAIN ROAD,
N T PET, BENGALURU URBAN- 560 002

... PETITIONER

(BY SRI. MADHU N RAO., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-110, 1ST FLOOR, B.M.T.C
T.T.M.C BUILDING, JAYANAGAR
4TH BLOCK, BENGALURU-560 011

... RESPONDENT

(BY SRI. HEMAKUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO SET ASIDE/QUASH THE IMPUGNED SHOW CAUSE NOTICE NO.ACCT/LGSTO-110/DRC-01/2024-25 DATED 20.11.2024 PASSED BY THE RESPONDENT WHICH IS ENCLOSED AT ANNEXURE A TO THIS WRIT PETITION 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 show cause notice at Annexure-A as well as the order of adjudication at Annexure-B.

2. It is submitted that the order is passed without the benefit of the stand on merits by the petitioner. It is also submitted that the discrepancy in Form-GSTR-3B and Form-GSTR-2A is explainable and reconcilable and the petitioner has materials to demonstrate the same. It is further submitted that there was no notice and there was some lapse on the part of the petitioner in taking their stand by way of reply to the show cause notice. It is submitted that in light of the consequences that would visit the petitioner if the order is affirmed, the Court may grant an opportunity to the petitioner to take their stand on merits.



3. Learned Additional Government Advocate submits that the petitioner is solely responsible for not having made out reply to the show cause notice and that neither objections were filed to the show cause notice nor the petitioner has availed opportunity of personal hearing.

4. Heard both sides.

5. Admittedly, the order passed at Annexure-B is without the benefit of reply of the petitioner to the show cause notice. Though there is an assertion that notice was not served, the learned AGA has vehemently opposed such submission. Nevertheless the fact remains that the order is passed without the benefit of any stand of the petitioner.

6. Learned counsel for the petitioner has also asserted that the petitioner is in a position if opportunity is granted to demonstrate the reconciliation between Form-GSTR-3B and Form-GSTR-2A.



7. Accordingly, it would be appropriate taking note of the consequences that would flow if the order is upheld, to set aside the order and afford an opportunity to the petitioner to take stand on merits by way of reply to the show cause notice which would meet the interest of justice.

8. Accordingly, the order at Annexure-B is set aside. The matter is remitted to the stage of reply to the show cause notice. Petitioner to appear before the respondent without further notice on 09.03.2026. Needless to state if the petitioner does not avail of the opportunity as granted by this Court, the indulgence granted would stand rescinded. All contentions are kept open.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VP