



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 1908 OF 2026 (T-RES)

BETWEEN:

M/S. ACTIVEIQ PRIVATE LIMITED,
A COMPANY INCORPORATED UNDER THE
PROVISIONS OF THE COMPANIES ACT,
HAVING ITS REGISTERED OFFICE AT
KNO1519/30/88, 115, MULTI DIAMOND APARTMENT,
6TH CROSS, BALAJI LAYOUT, KODIGEHALI,
BENGALURU 560092,
REPRESENTED BY ITS
AUTHORISED SIGNATORY/DIRECTOR,
MR. PRAFULL GOYAL.

...PETITIONER

(BY SRI. ARUNACHALAM SHIVAKUMAR.,ADVOCATE)

Digitally signed
by VIDYA G R
Location: HIGH
COURT OF
KARNATAKA

AND:

THE ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES, LGSTO-152,
OFFICE AT NO.80/08, SAMAYA TOWERS,
TATA NAGAR MAIN ROAD,
BENGALURU - 560092.

...RESPONDENT

(BY SMT. JYOTHI M. MARADI, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
IMPUGNED ORDER DATED 27.01.2025 BEARING NO.



ACCT(LGSTO-152)/DRC-07/2024-25/ORDER -U/S 73/2024-25
ISSUED IN FORM GST DRC-07 FOR THE TAX PERIOD 2020-21
PASSED BY RESPONDENT ANNEXED HERewith AS ANNEXURE-
A AND TO REMAND THE MATTER FOR RE-CONSIDERATION
AFRESH IN ACCORDANCE WITH LAW THEREBY AFFORDING
THE PETITIONER AN OPPORTUNITY TO ESTABLISH ITS
BONAFIDES.

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

Learned High Court Government Pleader accepts
notice for the respondent.

2. The petitioner has called in question the
correctness of the order dated 27.01.2025 at Annexure-A,
which is the order of adjudication passed under Section
73(9) of the Karnataka Goods and Services Tax / Central
Goods and Services Tax Act, 2017.

3. It is the case of the petitioner that the order
passed is an ex-parte order and adjudication has been



resorted to, in the absence of any reply by the petitioner. The petitioner submits that due to bona-fide reasons, they were not in a position to make out reply. It is submitted at the time of hearing of the matter that this aspect of reply to show cause notice was delegated to an outside tax professional, who failed in his duty to do so, and accordingly current order is passed.

4. Learned HCGP appearing for the revenue, submits that the said assertion by the petitioner does not deserve acceptance, that notices were served and the order being passed without any reply on merits, is solely attributable to the petitioner. It is further submitted that apart from serving of notice, opportunities for personal hearing were also provided, which has not been taken benefit of, by the petitioner.

5. Perused the order of adjudication at Annexure-A. It is apparent from the findings that the order



passed is in-effect an ex-parte order insofar as no reply was made to the show cause notice on its merits.

6. No doubt, learned HCGP has pointed out that petitioner has not availed of the opportunity. However, by putting the petitioner to terms, it would be appropriate to afford another opportunity to the petitioner to make out reply to the show cause notice on merits. Such approach would meet the ends of justice. Accordingly, the order at Annexure-A is set aside. Matter is remitted to the stage of reply to show cause notice. Petitioner to present himself before the respondent without further notice on 09.02.2026.

7. Needless to state, if the petitioner fails to avail of the opportunity on the date fixed, the indulgence granted by this Court would stand withdrawn. Petitioner to pay cost of Rs.15,000 to the High Court Legal Services Committee.



8. Accordingly, petition is ***disposed of***. All contentions on merits are kept open.

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

MCR