



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 13TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 3019 OF 2026 (T-RES)

BETWEEN:

M/S SURYA VAIBAV
(FORMERLY M/S. BALAGAVI TRADERS),
A PROPRIETARY CONCERN REGISTERED UNDER THE
PROVISION OF CGST/SGST ACT, 2017)
1ST FLOOR, NO. 21, 3RD MAIN, NATIONAL HBCS OPP
NAVNEETHA APARTMENT, PRASHANTH NAGAR,
BENGALURU URBAN - 560 079.
(REPRESENTED BY ITS PROPRIETOR
MR. SUNIL BALAGAVI
S/O. T B BALAGAVI,
AGED ABOUT 44 YEARS)

...PETITIONER

(BY SRI. PRAKASH D., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF CENTRAL TAX
1ST FLOOR, TTMC COMPLEX,
BMTc BUS STAND, BANASHANKARI,
BENGALURU - 560 070

2. THE SUPERINTENDENT OF CENTRAL TAX
1ST FLOOR, TTMC COMPLEX,
BMTc BUS STAND, BANASHANKARI,
BENGALURU-560 070

...RESPONDENTS

(BY SRI. AKASH B. SHETTY, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
ORDER-IN-ORIGINAL BEARING NO. 42/24-25 DTD. 30.04.2023

Digitally signed
by
SHARADAVANI
B
Location: High
Court of
Karnataka



PASSED BY THE R-1 AT ANNEX-D. QUASH THE CONSEQUENTIAL BANK RECOVERY NOTICE IN C.NO. GEXCOM/SOR/14087/2023-CGST-RANGE-D-WEST-DIV-3 DTD. 21.02.2025 AT ANNEX-E ISSUED BY R-2.

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

Sri Akash B Shetty, learned counsel is directed to accept notice for the respondents.

2. The petitioner has called in question the validity of the impugned Order-in-Original at Annexure-D. The petitioner has also sought for setting aside of the bank recovery notice at Annexure-E.

3. The petitioner submits that the Order-in-Original is an ex-parte order and the petitioner was not aware of the issuance of show cause notice, and accordingly was not in a position to make out reply. Petitioner submits that lapse if any, is to be considered to be a *bona-fide* lapse. It is further submitted that the difference in tax payable as per GSTR-1 and GSTR-3B is a



matter that would be explained and reconciled, if an opportunity is granted.

4. Learned counsel appearing for the Revenue submits that in normal course the show cause notices are put-up in the portal and accordingly petitioner cannot contend that the order is an ex-parte order and even otherwise, there is no demonstration of diligence by the petitioner.

5. Despite submission made by the learned counsel for the revenue, it is clear that the impugned Order that is passed is on the basis of in the absence of any reply to the show cause notice and stand on merits by the petitioner. It would be appropriate to condone the lapse of the petitioner and set aside the impugned Order-in-Original at Annexure-D, while remitting the matter to the stage of reply to the show cause notice.

6. Petitioner to pay cost of Rs.5,000/- to the Karnataka Advocates Clerks Benevolent Trust, High Court



Building, Bengaluru. Petitioner to appear before respondent No.1 without further notice on **09.03.2026**.

7. Needless to state, if on the date fixed petitioner remains absent and does not take benefit of the opportunity granted, the indulgence granted would stand revoked.

8. In light of the contention that petitioner has not been served with the show cause notice, the respondent revenue to furnish copy of show cause notice within 1 week from date of receipt of certified copy of the order.

9. Accordingly, the petition is ***disposed of***. All contentions are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE