



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. 3005 OF 2026 (T-RES)

BETWEEN:

M/S ADHI EASWER TRADING COMPANY
A PROPRIETARY CONCERN
HAVING REGISTERED OFFICE AT NO. 823
SREE SAILAM, BEHIND KOSHY HOSPITAL
RICHES GARDEN MAIN ROAD
DOORAVANINAGAR
BANGALORE, KARNATAKA 560 016
GSTIN: 29EPNPP0010P1ZF
PAN NO. EPNPP 0010P
REPRESENTED BY ITS PROPRIETRIX
MR. PREMA N
W/O LATE G NAGARAJAN
AGED ABOUT 66 YEARS

...PETITIONER

(BY SRI. RAJEEV CHANNAPPA NULVI., ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES
LGSTO-35, BANGALORE
NO. 58, 1ST FLOOR
HAL 2ND STAGE
DEFENCE COLONY
100 FT ROAD, INDIRA NAGAR
BANGALORE 560 038.

...RESPONDENT

(BY SRI. HEMAKUMAR, AGA)



THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ADJUDICATION ORDER U/S 73(9) R.W.S 61 AND 50 OF THE KGST/CGST ACT, 2017 DATED 20/02/2025 FOR THE TAX PERIOD APRIL, 2020 - MARCH, 2021, PASSED BY THE RESPONDENT AUTHORITY, i.e., THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, NO. ACCT (LGSTO-35)/DRC-07/2020-21/ORDER-U/S 73/2024-25 LGSTO-35, BANGALORE (ANNEXURE-D).

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 assailed the order of adjudication at Annexure-D and asserts that the order passed is an ex-parte order. Petitioner has also challenged the order at Annexure-E and the notice at Annexure-F.

2. It is submitted that the authority has decided and adjudicated upon the show cause notice on the materials available on record without the benefit of reply on merits to the show cause notice. It is further submitted that the notices were sent to the email ID provided by the auditor and the same was not brought to the notice of the



petitioner, who came to know of it only when there were recovery proceedings and bank account was frozen.

3. Sri. Hemakumar, learned Additional Government Advocate submits that petitioner is solely responsible for not having participated in the proceedings as the lapse is attributable to his auditor which is of no concern to the department and the lapse of his auditor cannot be a ground to reopen the proceedings.

4. However taking a lenient view of the matter and noticing that there is adjudication on merits and also taking note of the consequences that would visit the petitioner if the order of adjudication is allowed to stay when such order of adjudication is passed without the benefit of reply on merits by the petitioner, it would be appropriate to afford an opportunity to the petitioner to take his stand.

5. Accordingly, the order at Annexure-D is set aside. The order at Annexure-E and the notice at



Annexure-F are also set aside. The matter is remitted to the stage of reply to the show cause notice. Petitioner to pay 10% of the tax to the department as a deposit. Petitioner to appear before the respondent without further notice on 24.02.2026. Needless to state, if the petitioner does not avail of such opportunity, they would be disentitled of the indulgence granted by the Court. All contentions are kept open.

6. In light of the above, the petition is ***disposed of.***

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

VP