



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 2854 OF 2026 (T-RES)

BETWEEN:

1. M/S NS TOURS AND TRAVELS
NO. 62, EAST FACING
1ST FLOOR 5TH CROSS
SARASWATHI NAGAR
MAHADEVAPURA
BANGLAORE - 560 048
REP. BY ITS PARTNER
GIRIJA M
(A PARTNERSHIP FIRM
UNDER THE PROVISIONS OF
INDIAN PARTNERSHIP ACT)

... PETITIONER

(BY SRI. VEERESH M. UPPIN., ADVOCATE)

AND:

1. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT) - 5.1
DGSTO-5, 5TH FLOOR
A -BLOCK, VTK -2
NEAR NATIONAL GAMES VILLAGE
RAJENDRA NAGAR, KORAMANGALA
BANGALORE

... RESPONDENT

(BY SRI. HEMAKUMAR, AGA)

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO SET ASIDE THE ORDER DTD. 18.06.2025 BEARING NO. DCCT(AUDIT)-5.1/DGSTO.5/GSTADT/74/ORDER-17/2024-25 PASSED BY THE RESPONDENT (ANNEXURE-D) AND ETC.

THIS PETITION COMING ON FOR ORDERS THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The present petition has been filed seeking to set aside the order at Annexure-D and consequential relief is sought to reopen the proceedings and permit the petitioner to participate in the proceedings on merits.

2. Annexure-D is the order under Section 74(9), 50 of the KGST / CGST Act, 2017 and Section 20 of the IGST Act and Rule 142(1A) of the KGST Rules. The petitioner submits that the order passed is an ex-parte order insofar as there was no reply to the show cause notice and the Authority has adjudicated the show cause notice without reference to the stand of the petitioner. It is submitted that the auditor of the petitioner did not inform



the petitioner as a result of which the petitioner was unable to make out his reply to the show cause notice.

3. It is submitted that the allegation made is that the petitioner was involved in transactions with bogus dealers and therefore the allegations being serious in nature, the petitioner may be granted an opportunity. It is further submitted that in light of the implication of tax liability on the petitioner, the Court may reopen the proceedings and grant an opportunity to the petitioner to take their stand by way of reply to the show cause notice.

4. On the other hand, learned Additional Government Advocate would submit that it would not be appropriate to refer the order to be an ex-parte order as petitioner has not participated in the proceedings and the lapse of on the part of the petitioner is attributable to the petitioner themselves.

5. Perused the order. It is noticed that the authority has proceeded in the absence of the petitioner



by relying on documents in their possession. The liability sought to be fastened is indeed onerous and the allegation that petitioner has transacted with bogus dealers is a serious allegation and it would be appropriate to afford the petitioner an opportunity to participate in the proceedings.

6. Accordingly, the order at Annexure-D is set aside insofar as the demand raised pursuant to the adjudication relating to M/s. Supreme International. Petitioner to appear before the respondent on 25.02.2026 without further notice. All contentions are kept open. It is made clear that if the petitioner does not avail of the opportunity provided by this Court by appearing on the date fixed, the indulgence granted by this court would stand rescinded. Petitioner to pay costs of Rs.10,000/- to the High Court Legal Services Committee.

7. Accordingly petition is ***disposed of.***

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP