



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 3429 OF 2026 (T-RES)

BETWEEN:

1. M/S. OMKAR PARIMAL MANDIR
(A PARTNERSHIP FIRM)
HAVING ITS REGISTERED OFFICE AT
28, 6TH MAIN ROAD, J.C. INDUSTRIAL LAYOUT,
KANAKAPURA MAIN ROAD, BENGALURU URBAN,
KARNATAKA - 560 062
REPRESENTED BY ITS PARTNER
MR. ASHWIN G SUNKU
AGED ABOUT 45 YEARS
S/O S GOPAL

... PETITIONER

(BY SRI. VENKATANARAYANA G.M., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
LOCAL GOODS AND SERVICES TAX OFFICER - 120
BMTC - TTMC, 1ST FLOOR, JAYANAGAR 4TH BLOCK,
BENGALURU - 560 011
E-MAIL: ACCTLGSTO-120@CTD.KA.GOV.IN

... RESPONDENT

(BY SRI. HEMAKUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT OF CERTIORARI DECLARING THE IMPUGNED ORDER BEARING NO. ACCT(LGSTO)-120/DRC-07/2023-24 AND REFERENCE NO. ZD2910230351112 VIDE FORM GST DRC 07 DATED 27.10.2023 PASSED BY THE RESPONDENT [ANNEXURE-A], BEING VOID,

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



ARBITRARY, ILLEGAL, VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE, AND CONSEQUENTLY SET ASIDE THE SAME 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 petitioner has called in question the validity of impugned order at Annexure-'A' dated 27.10.2023 in Form GST DRC-07 and also for setting aside of the consequential recovery notice and the petitioner has also sought for reopening of the proceedings and remitting the matter to the Adjudicating Authority for fresh consideration.

2. It is the case of the petitioner that there has been some lapse on the part of the petitioner insofar as disclosure in the GST returns which was faulty. It is submitted that the transactions relating to import of goods were mistakenly shown under the column relating to "import of services". It is further submitted that the petitioner was unable to make out a reply to the Show Cause Notice due to *bona fide* reasons.



3. It is also submitted that pursuant to the order of adjudication, the demand of tax of ₹5,65,223.00 has already been debited from the Electronic Credit Ledger. It is submitted that the reconciliation between GSTR-1 and GSTR-3B would be demonstrated before the respondent Authority, as the petitioner has sufficient material in support of its assertion that discrepancy as made out does not exist.

4. Taking note that the order of adjudication at Annexure-'A' dated 27.10.2023 is passed without benefit of any reply on behalf of the petitioner, while noticing that the assertion of petitioner that the petitioner has material to demonstrate the reconciliation between GSTR-1 and GSTR-3B and also noticing that tax has been recovered, it would be appropriate to condone the lapse on the part of the petitioner and permit the petitioner to participate in the proceedings from the stage of reply to the Show Cause Notice.



5. Accordingly, the order at Annexure-'A' dated 27.10.2023 is set aside and the matter is remitted to the respondent Authority to stage of reply to the Show Cause Notice. Consequently, the notice for recovery at Annexure-'F' dated 07.01.2025 is set aside. All contentions are kept open.

6. In light of setting aside of order at Annexure-'A' dated 27.10.2023, the petitioner to appear before the respondent Authority on 16.03.2026 without further notice. All contentions are kept open.

7. Needless to state that the amount that is already debited would be subject to the outcome of fresh adjudication.

Accordingly, the petition is ***disposed of.***

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

VGR