



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 4003 OF 2026 (T-RES)

BETWEEN:

M/S PRINCE STEEL,
NO. 51, KAMAKSHI PALYA,
MAGADI MAIN ROAD,
BENGALURU RURAL,
KARNATAKA - 560 079
A PARTNERSHIP FIRM REGISTERED
UNDER THE PROVISIONS OF
THE PARTNERSHIP ACT, 1932
REPRESENTED BY ONE OF ITS PARTNERS
SRI. M.A.UMER GANI FAROOQ,
S/O. MOHAMED ABDULLAH,
RESIDING AT NO. 32/8, 12TH MAIN,
3RD CROSS, NEAR VIJAYANAGARA
POLICE STATION, BENGALURU.

...PETITIONER

(BY SRI. GOWRISHANKAR PRASAD H R., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER
OF CENTRAL TAX,
DIVISION-III, GST WEST COMMISSIONERATE,
1ST FLOOR, BMTc BUS STAND,
KANAKAPURA ROAD, BANASHANKARI,
BENGALURU- 560 070



2. THE PRINCIPAL COMMISSIONER
OF CENTRAL TAX,
BENGALURU WEST COMMISSIONERATE,
1ST FLOOR, BMTC BUS STAND,
KANAKAPURA ROAD, BAHASHAKARI,
BENGALURU- 560 070
3. THE COMMISSIONER OF CENTRAL TAX,
(APPEALS) S1 AND S2, VINAYA MARGA,
SIDHARTHA NAGAR,
MYSURU- 570 011

...RESPONDENTS

(BY SRI. ARAVIND CHAVAN., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED ORDER BEARING NO. OIO 129/2024-25 AND SUMMARY ORDER IN FORM GST DRC -07 BEARING REF NO. ZD2908241122777 BOTH DTD 30.08.2024 ANX-A AND B PASSED BY THE ASSISTANT COMMISSIONER OF CENTRAL TAX, WEST DIVISION-3, GST WEST COMMISSIONERATE, BENGALURU, THE 1ST RESPONDENT HEREIN, FOR THE TAX PERIODS OF THE FINANCIAL YEAR 2019- 20., AND ETC.

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 Aravind Chavan, learned counsel accepts notice for respondent.

2. The petitioner has called in question the correctness of the order dated 30.08.2024 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. Certain alternative prayer is also sought for.

3. The petitioner admits that, original order is an ex-parte order and the petitioner could not participate in the proceedings due to bona-fide lapse. It is admitted that though there was a reply of the petitioner, the subsequent non-appearance during proceedings is due to bona-fide causes and accordingly it could be construed to be an ex-parte order.

4. The counsel for the petitioner submits that instead of remittance of IGST, the petitioner has made payment of CGST and SGST. Attention is drawn to the table at para 4 of the petition to demonstrate the wrong payment.



5. The counsel for the petitioner submits that, in terms of Section 77 of the CGST Act, the petitioner is entitled to seek for refund of the taxes so paid. It is submitted that matter may be remitted back to the Adjudication Authority to enable the Authority to have a re-look in the matter. Further submitted that the demand made in the order at Annexure-G of Rs.44,25,174/- may however be set aside.

6. Sri Aravind Chavan, learned counsel, submits that the only appropriate remedy for the petitioner is to take benefit of the mandate of Section 77 of the CGST Act, and seek for refund of the amount wrongly paid as CGST and SGST and then make remittance of IGST.

7. Taking note of the submissions of both sides, it would be appropriate to set aside the order at Annexure-A and remit the matter back for fresh consideration. Without prejudice to the contention and rights of the petitioner, the petitioner in parallel is at liberty to take appropriate steps to seek for refund under Section 77 CGST Act. The Assessing



Officer may consider all contentions and pass appropriate orders.

7. Accordingly, petition is ***disposed of*** subject to the above.

8. The Petitioner to mark his presence before respondent no.1 without further notice on 26.02.2026

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

HR
List No.: 2 SI No.: 23