



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 3693 OF 2026 (T-RES)

BETWEEN:

SMT NISARGA M GOWDA
W/O HEMANTH KUMAR R
AGED ABOUT 33 YEARS
PROPRIETOR M/S FILTER CAFE
NO. 134, 2ND FLOOR
THE NEW BANGALORE CLUB
JANATHA COLONY NEAR
KENCHANAKUPPE GATE
B M ROAD ,BIDADI
RAMANAGARA TALUK -562109.

...PETITIONER

(BY SRI.G.B. ESWARAPPA., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES (AUDIT)-2.6
DGSTO -2, COMMERCIAL TAXES DEPARTMENT
GOVERNMENT OF KARNATAKA
BENGALURU -560098.

Digitally signed
by VANAMALA
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Location: HIGH
COURT OF
KARNATAKA



2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS)-2
SHANTHINAGAR
BENGALURU -560027.
3. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF COMMERCIAL TAXES
VANI VILAS ROAD
BENGALURU -560001.

...RESPONDENTS

(BY SRI.K. HEMA KUMAR., AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A) QUASH THE ENDORSEMENT NO. ACCT (AUDIT)-2.6/ / DGSTO-2/2025-26 T. NO. 530 DATED 03/01/2026 ANNEX-D ISSUED BY R1; B) RESTRAINING THE RESPONDENTS FROM INITIATING COERCIVE RECOVERY PROCEEDINGS UNDER SECTIONS 78 AND 79 OF THE KGST ACT DURING THE STATUTORY PERIOD AVAILABLE FOR FILING SECOND APPEAL; C) DECLARE THAT INITIATION OF RECOVERY PROCEEDINGS DURING THE STATUTORY APPEAL PERIOD IS ILLEGAL, ARBITRARY AND UNCONSTITUTIONAL.

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



CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The learned counsel for the petitioner files a memo seeking leave to withdraw the petition. The memo is placed on record and the petition is dismissed as withdrawn.

**Sd/-
(B M SHYAM PRASAD)
JUDGE**

NV