



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 4168 OF 2026 (T-RES)

BETWEEN:

M/S. ARCHITECTURE PARADIGM PVT. LTD.,
26, III PHASE,
KORAMANGALA INDUSTRIAL LAYOUT,
BENGALURU - 560 095.
(REPRESENTED BY ITS DIRECTOR
SHRI. MANOJ SOMCHAND LADHAD)

OLD ADDRESS
M/S. ARCHITECTURE PARADIGM PVT LTD.,
NO.91, 2ND FLOOR,
60 FT ROAD, 6TH BLOCK,
KORAMANGALA,
BENGALURU - 560 095.

...PETITIONER

(BY SRI. ATUL K ALUR., ADVOCATE)

AND:

1. UNION OF INDIA,
THROUGH ITS SECRETARY (REVENUE),
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA,
NORTH BLOCK,
NEW DELHI - 110 001.



2. THE ASSISTANT COMMISSIONER OF
CENTRAL TAX, DIVISION-5,
BENGALURU SOUTH COMMISSIONERATE,
6TH FLOOR, 'A' WING,
KENDRIYA SADAN,
KORAMANGALA,
BENGALURU - 560 034.

...RESPONDENTS

(BY SRI. SHANTHI BHUSHAN H., DSGI FOR R1;
SRI. ARAVIND V. CHAVAN, ADVOCATE FOR R2)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF
CERTIORARI, OR WRIT OF CERTIORARI QUASHING THE
IMPUGNED DEMAND NOTICE IN FORM GST DRC-07A DATED
11/12/2025 VIDE REF NO.ZD2912250933158 MARKED AT
ANNEXURE-F ISSUED BY RESP-2 FOR THE PERIOD 2016-17
INSOFAR AS THE PETITIONER IS CONCERNED 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

The petitioner has called in question the validity of the order of adjudication which is the Order in Original at Annexure-D passed by respondent No.3 for the period 2016-17.

2. Learned counsel for the petitioner submits that the Order in Original is an ex-parte order and is on the basis of inputs received from the Central Board of Direct Taxes (CBDT). It is submitted that the authorities have proceeded to raise demand of service tax on the basis of declaration in the income tax returns and such action is impermissible and reliance is placed on the order passed by the Co-ordinate Bench in W.P.No.11154/2023.

3. It is further submitted that due to bona-fide lapse, petitioner was not in a position to participate in the proceedings and the demand raised was in fact satisfied. It is submitted that due to non-participation in the proceedings, petitioner was not able to place the material



to indicate that the demand of service tax has already been satisfied.

4. Further, it is submitted that mechanical issue of show-cause notice is merely on the basis of declaration in the income tax returns was in fact noticed by this Court in W.P.No.11154/2023 and accordingly, it is requested that the Order in Original be set aside and matter be remitted to the stage of reply to show-cause notice.

5. Perused the order dated 03.07.2024 passed in W.P.No.11154/2023 and connected petitions.

6. This Court while disposing of the said petitions by remanding it to the stage of reply to the show cause notice had made certain observations to be kept in mind by the concerned officials. The observations made from para-10 onwards reads as follows:-

10. The officers while disposing off the petitions to keep in mind the following:



- 1) *Whether petitioners do not qualify under Section 65B(44) of the Finance Act, 1994 ?*
- 2) *Whether services are covered under negative list ?*
- 3) *Whether services are covered under the exemption list under the Notification No.25/2012-ST dated 28.06.2012 or under any other applicable Notifications?*
- 4) *Whether the person is liable to remit service tax in terms of Rule 2 (1) (d) read with applicable notification?*
- 5) *Whether claims are barred by limitation in terms of the law laid down by the Apex Court?*

11. It is also clarified that disposal of present petitions must not be construed as having adjudicated any of the contentions including jurisdiction. All contentions of both sides on merits are kept open.

12. Needless to state, upon conclusion of proceedings, if any of the petitioners are still aggrieved, legal remedies are kept open. It is also clarified that wherever, replies to show-cause notice have not been made out, the same may be filed upon matter being relegated as noticed above.

13. Accordingly, the following:



ORDER

In light of observations made above, the writ petitions relating to challenge to show-cause notice, such matters will stand relegated to the officers to be designated in terms of the observations made in para 8 above, at the same stage. Accordingly, such of the petitions at Sl.No.1 to 5 in Column No.1 of the table relating to challenge to show-cause notice are disposed off.

Insofar as such writ petitions as detailed in Column 2 of the table relating to challenge to Orders-in-Original, in light of the discussion made above, the Orders-in-Original stand set aside and the matters are relegated to the Officers to be designated to be reconsidered from the stage of show-cause notice. Accordingly, such of the petitions at Sl.No.1 to 35 in Column No.2 of the table relating to challenge to Orders-in-Original are disposed off.

The petitioners who are now relegated before the authorities concerned are at liberty to file their pleadings within a reasonable time as may be fixed by the Officers concerned. Wherever the matters are pending in appeal in light of the arrangement that is made, petitioners to file a memo for withdrawal of appeal and accordingly, the orders-in-original in question would also receive the same



treatment, i.e. be set aside as per the directions made above.

Wherever demands have been made pursuant to the impugned orders, such proceedings are also set aside."

7. In light of the assertion of the petitioner that the demand has been satisfied and also taking note of the observations made in W.P.No.11154/2023, the order of adjudication at Annexure-D is set aside. Consequently, the recovery notice at Annexure-F is also set aside. Matter is remitted to the stage of reply to show-cause notice.

8. Authorities to take note of the observations made at para-10 of the order in W.P.No.11154/2023 dated 03.07.2024 and also consider the reply to be filed by the petitioner as well as the assertion that the demands of service tax have already been satisfied.

9. Needless to state, the petitioner is at liberty to make out fresh reply to the show-cause notice. Petitioner



to appear before respondent No.2 without waiting for any notice on 08.04.2026.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR