



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 5TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 4388 OF 2026 (T-RES)

BETWEEN:

M/S. RELIFLEX EXIM SERVICES (OPC) PVT. LTD.,
(COMPANY INCORPORATED UNDER THE
COMPANIES ACT, 2013)
NO. 78 SY. NO. 120/2,
DUO TOWN, MANSON ANJANPURA,
80 FEET ROAD GUNDAPPA LAYOUT,
GOTTIGERE,
BENGALURU - 560 083

...PETITIONER

(BY SRI. SWAMY M M.,ADVOCATE)

AND:

ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-027, DGSTO-4,
TTMC BUILDING, 80 FEET ROAD,
KORAMANGALA,
BENGALURU - 560 083

...RESPONDENT

(BY SRI HEMA KUMAR K. AGA)

Digitally signed
by
SHARADAVANI
B

Location: HIGH
COURT OF
KARNATAKA



THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION QUASHING THE IMPUGNED ADJUDICATION ORDER DATED 21.04.2023 BEARING NO.ACCT/LGSTO-27/DRC07/16(4)/3/2022-23 PASSED BY THE RESPONDENT UNDER SECTION 73 OF KGST/CGST ACT FOR THE F. Y. APRIL, 2019 MARCH, 2020 AND ORDER DATED 28.08.2024 PASSED IN NO. ACCT/LGSTO-27/DRC07/143/2024-25 BY THE RESPONDENT UNDER THE CGST/KGST ACTS FOR THE FINANCIAL YEAR 2019-2020, RESPECTIVELY VIDE ANNEXURE - A AND A1. 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

Sri Hema Kumar, learned Additional Government Advocate is directed to accept notice for the respondent.

2. The petitioner has sought for setting aside of the impugned 'Order of Adjudication' dated 21.04.2023 passed by the Respondent under Section 73 of KGST/CGST Act for the Financial Year, April, 2019,- March,



2020 and impugned Order dated 28.08.2024 passed by the respondent under the CGST/KGST Acts for the Financial Year 2019-2020 respectively at Annexure-'A' and 'A1'.

3. It is submitted that, the petitioner did not file reply to the Show-Cause notice due to certain reasons beyond their control including COVID-19 Pandemic.

4. It is submitted that the Orders passed are exparte Orders and the petitioner may be afforded an opportunity to satisfy the Authority regarding alleged discrepancies between Form GSTR-3B and Form GSTR-2A.

5. Perused the impugned 'Orders' at Annexure-'A' and Annexure-'A1'.

6. The petitioner submits that the discrepancy as allegedly noticed by the revenue regarding the ITC available as per GSTR-3B and ITC available as per GSTR-



2A is a matter for reconciliation which would be demonstrated by placing appropriate material.

7. Insofar as impugned 'Order' at Annexure-'A' is concerned, the Authority has rejected the claim of ITC on the ground that the claim was made belatedly. It is further observed that, in light of Section 16(4) of the Karnataka Goods and Services Tax Act, 2017, (for short 'KGST Act') filing of returns beyond due date prescribed for filing of annual returns would render the claim for ITC in-eligible.

8. Insofar as the impugned Order at Annexure-'A1' is concerned, it is noticed that the Authority has concluded the proceedings ex-parte, while observing that there is an excess claim of ITC in GSTR-3B return as compared to GSTR-2A return, uploaded by the supplier.

9. In both these matters, the petitioner submits that they would appear before the Authority and make out



their case and meet the grounds raised in the Show-Cause Notice.

10. Accordingly, in light of the submission made by the petitioner and as the petitioner undertakes to make deposit of 10% of the disputed tax in both the Order at Annexure-'A' and Annexure-'A1', Order could be passed putting the petitioner on terms. As the petitioner has offered to make payment to ensure that there will be no revenue loss for the present, it would be appropriate to set aside Order at Annexures-'A' and 'A1', and remit the matter back to the stage of reply to the Show-Cause Notice.

11. The petitioner would appear before the respondent on 08.04.2026 without further notice.

12. 10% of the disputed demand raised insofar as the Order at Annexures-'A' and 'A1' respectively to be satisfied within 3 weeks from today.



13. All contentions are kept open. Needless to state that, if petitioner is absent on the next date, indulgence granted by this Court would stand rescinded. The petitioner also undertakes to co-operate in conclusion of the proceedings as per law.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE