



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 4451 OF 2026 (T-RES)

BETWEEN:

1. M/S EMMANUVEL SCRAP WORKS PRIVATE LIMITED,
REP BY SRI ESSAIYA EMMANUVEL,
NO. 221, 222/1, METRO CITY PARK ROAD,
RAJAKUPPAM ROAD, AYANAMBAKKAM,
CHENNAI, TIRUVALLUR, TAMIL NADU - 600 095

E-MAIL: EMMANUVELSCRAPWORKS@GMAIL.COM

2. M/S SRI LAKSHMI VENKATESHWARA ENTERPRISES,
REPRESENTED BY PROP. SMT GURAMMA CHITTUR,
PLOT NO 216 SY NO 36, GROUND FLOOR,
KAIVARA HOBLI, CHINTHAMANI TALUK,
MASTENAHALLI INDUSTRIAL AREA - 563 128

...PETITIONERS

(BY SRI. SHREEHARI., ADVOCATE)

AND:

1. COMMERCIAL TAX OFFICER (ENFORCEMENT)-2
OFFICE OF THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (ENFORCEMENT),
ANTHARAGANGE ROAD, KUVEMPUNAGAR,
KOLAR - 563 101.



2. COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE COMMISSIONER OF
COMMERCIAL TAXES (KARNATAKA),
VANIJYA THERIGE KARYALAYA, GANDHI NAGAR,
KALIDASA ROAD,
BENGALURU - 560 009

...RESPONDENTS

(BY SRI. HEMAKUMAR, ADDITIONAL GOVERNMENT
ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227
OF THE CONSTITUTION OF INDIA PRAYING TO I. ORDER
OR DIRECTION TO SET ASIDE ORDER NO CTO(ENF
2)/KLR/JCM/GST/CONFISC.ORDER/K-18/2025-26 DATED
18.11.2025 RELATING TO VEHICLE BEARING
REGISTRATION NO. KA-07-B-2835 (ANNEXURE-C1) 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 petitioners have sought for setting aside of the order at Annexure-C1, which is an order of demand of penalty and fine and the petitioners have also sought for setting aside of the order at Annexure-C2, which is also an order of demand of penalty and fine.

2. It is the case of the petitioners that the petitioner were not served with the summons and due to certain bona fide lapse, they were not able to participate in the proceedings. In light of the consequences that would flow by virtue of the order passed, the petitioners request that the orders may be set aside and an opportunity of hearing be afforded. It is further submitted that the orders passed do not indicate who has to pay the penalty and fine and in light of such ambiguity, the matter may be remitted for reconsideration.



3. Sri. Hemakumar, learned Additional Government Advocate submits that there are serious allegations against the petitioners, as would be made out in the orders.

4. Heard both sides. The only request of the petitioners is that it will be appropriate to afford a fresh opportunity to make out their case before the authority, as they did not participate in the proceedings, being unaware of the notices that are stated to have been issued.

5. The observations made insofar as non-service of notice, it is clarified as regards the petitioner No.1.

6. It is further submitted that even otherwise, the orders does not specify as to who has to pay the penalty and fine, as it is addressed to five persons. Accordingly, it is submitted that, if an opportunity is afforded, the petitioners would place their case before the authority and also make out a case for specification as to on whom the liability to satisfy the penalty and fine would lie.



7. Taking note of the contentions raised, while also keeping in mind the submission of the learned AGA that certain allegations are made and that the goods cannot be released till the final adjudication, it would be appropriate to keep the orders at Annexures-C1 and C2 in abeyance. The petitioners to appear before respondent No.1 and make out their case. Respondent No.1 may, after hearing the petitioners, reconsider the matter and pass a fresh order. Upon a fresh order being passed, the said order will supersede the earlier order.

8. The direction to keep the orders at Annexures-C1 and C2 in abeyance is passed in light of the assertion by the learned AGA that, if the orders are set aside and remitted, the petitioners may have a right to seek for release of the goods. Accordingly, while reconsidering the matter, the authority is free to take an independent decision.



9. All contentions are kept open. The contention of the petitioners regarding bifurcation of liability towards penalty and fine may be looked into by the authority appropriately.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

SHS
List No.: 1 Sl No.: 8