



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 7TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 5445 OF 2026 (T-RES)

BETWEEN:

THE STEMS N LEAVES INTERNATIONAL,
REG OFF: SALVADORE VILLA, URWA-CHILIMBI,
MANGALORE-575006,
REPRESENTED BY
THE PROPRIETOR,
MR. JUDE JERALD GOVEAS,
S/O MR. VICTOR GOVEAS,
AGED ABOUT 46 YEARS,
R/AT NO.2-14-1203/5,
4TH CROSS ROAD ANEGUNDI,
NEAR SBI BANK, KAPIKAD,
MANGALORE-575004.

...PETITIONER

(BY SRI. AJAY PRABHU M., ADVOCATE)

AND:

THE SUPERINTENDENT OF CENTRAL TAX (GST)
THE OFFICE OF SUPERINTENDENT OF CENTRAL TAX,
KULUR RANGE, 5TH FLOOR,
PUNJA BUILDING ANNEXE, LAL BAUGH,
MANGALURU-575003.

...RESPONDENT

(BY SRI. AKASH B. SHETTY, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
IMPUGNED ORDER IN ORIGINAL BEARING OIO SI.NO.MLR-



GST-000-KUL-SUP-YS-16-2024-25 DATED 31.07.2024 PASSED BY THE RESPONDENT AS PER ANNEXURE-A AND ALL FURTHER ACTIONS THERETO ANNEXURE-A.

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 sought for setting aside of the Order-in-Original at Annexure-A dated 31.07.2024.

2. It is the contention of the learned counsel Sri. Ajay Prabhu M., appearing for the petitioner that the impugned order fastening liability on the petitioner who is the supplier, is not legally tenable. It is the contention that the Order-in-Original is on the premise that there has been a violation of clause - (iii), (v) and (ix) vide Notification No.41/2017 Integrated Tax (Rate) dated 23.10.2017 at Annexure-P, which clauses fasten liability on the recipient and not the supplier.

3. It is submitted that the answering party to such violation is the recipient and not the supplier and on such



sole ground, the authority ought to have dropped proceedings against the petitioner. It is further submitted that in response to show-cause notice, reply at Annexure-R has been placed on record which has not been taken note of appropriately.

4. Petitioner has also filed a memo along with documents which consists of shipping bills and submits that even otherwise the documents of the recipients have also been placed on record.

5. Sri. Akash B. Shetty, learned counsel appearing for the respondent submits that default of the relevant clauses of the notification relates to furnishing of documents which may eventually lead to liability of the supplier. However, counsel for the petitioner would dispute such contention.

6. Perused the order at Annexure-A. There is a reference relating to the violation of clause (iii), (v) and (ix) vide Notification No.41/2017.



7. Learned counsel for the petitioner further submits that the authority has not looked into the documents of record in a proper perspective and if the matter is remitted, the petitioner would also demonstrate that documents in terms of the notification are available. Reliance is also placed on the documents placed along with the memo.

8. Taking note of such contention, though it is noticed that the petitioner has made out reply and participated in the proceedings, it would be appropriate to remit the matter back for reconsideration, directing the authority to re-look into the matter, particularly in light of the submission of the counsel for the petitioner, that documents are available to demonstrate that clauses (iii), (v) and (ix) of Notification No.41/2017 are fulfilled.

9. Further, the authority may call upon the recipient in course of these proceedings if found necessary for getting further documents that may throw light on the



adjudication. Accordingly, the petition is disposed of, setting aside the order at Annexure-A and remitting the matter for fresh consideration, in terms of the observations made above.

10. Petitioner is entitled to make out additional reply to the show-cause notice and produce other documents in his possession that may assist the authority in adjudicating the matter. Petitioner to appear before the respondent without further notice on 11.05.2026.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR