



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 5891 OF 2026 (T-RES)

BETWEEN:

1. M/S UNITED CONSTRUCTIONS
A PARTNERSHIP FIRM,
2ND FLOOR, NO. 154-B,
5TH CROSS, 19TH MAIN,
1ST N BLOCK, RAJAJINAGAR,
BENGALURU - 560 010
GSTIN: 29AABFU0368C1ZC,
REPRESENTED BY ITS PARTNER
SRI NAGARAJ S N,
SON OF SRI M.S. SREEDHAR,
AGED ABOUT 55 YEARS,

... PETITIONER

(BY SRI. ADITYA S K., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF CENTRAL TAX
WEST DIVISION-2,
GST WEST COMMISSIONERATE, BENGALURU
1ST FLOOR, TTMC COMPLEX,
BMTc BUS STAND, BANASHANKARI,
BENGALURU - 560 070
EMAIL: DIVISION2-BWEST@GOV.IN
2. SUPERINTENDENT,
WEST DIVISION-2, RANGE DWD-2,

Digitally
signed by
VIJAYA P
Location:
HIGH COURT
OF
KARNATAKA



BENGALURU WEST GST COMMISSIONERATE,
1ST FLOOR, TTMC COMPLEX,
BMTc BUS STAND, BANASHANKARI,
BENGALURU - 560 070
EMAIL: GENERAL-BWEST@GOV.IN

3. PRINCIPAL COMMISSIONER OF CENTRAL TAX,
BENGALURU WEST COMMISSIONERATE,
1ST FLOOR, TTMC COMPLEX,
BMTc BUS STAND, BANASHANKARI,
BENGALURU - 560 070
EMAIL: GENERAL-BWEST@GOV.IN

4. THE BRANCH MANAGER,
BANK OF BARODA,
JALAHALLI BRANCH,
NO. 12/10, NO. 10/12,
MS RAMAIAH ROAD,
GOKULA, SUNDARA NAGAR,
MATHIKERE, BENGALURU - 560 054

... RESPONDENTS

(BY SRI. AKASH B SHETTY., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO A. QUASH THE SHOW CAUSE NOTICE ISSUED FOR THE FINANCIAL YEAR 2019-20 DATED 30/05/2024, BEARING FILE NO. GEXCOM/SOR/6365/2024-CGST-RANGE-D-WEST-DIV-2-COMMR-BENGALURU(W), DIN - 20240557YU0000444FBB AND SCN NO. 76/2024-25/AC/WD-2 AND THE ANNEXURES THERETO ISSUED BY THE RESPONDENT NO. 1 UNDER SECTION 73 OF THE CENTRAL GOODS AND SERVICE TAX ACT/KARNATAKA GOODS AND SERVICE TAX ACT, 2017 AND ENCLOSED AS 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

Petitioner has challenged the order in original at Annexure-D1 dated 05.08.2024 passed under Section 73 of the CGST / KGST Act.

2. It is the case of the petitioner that the authorities upon scrutiny of returns for the year 2019-20 have initiated proceedings after noticing the mismatch of Input Tax Credit as per GSTR-3B vis-a-vis GSTR-1.

3. Learned counsel for the petitioner submits that petitioner has not made out reply due to bonafide reasons. It is submitted that as the order passed is an ex-parte order, petitioner may be afforded an opportunity to participate in the proceedings and take their stand regarding the alleged discrepancies between GSTR-1 and GSTR-3B and demonstrate that the discrepancy as alleged does not exist.



4. Perused the impugned order. It is noticed that the order is an ex-parte order and the authorities have proceeded to adjudicate on the basis of material in their possession. The issues raised in the show cause notice which have been adjudicated are short payment of taxes in light of mismatch between GSTR-1 and GSTR-3B, excess ITC claimed in GSTR-3B as compared to available ITC in GSTR 2A, ITC availed in respect of invoices issued by suppliers who have not filed their GSTR-3B returns, delayed payment of taxes and non-payment of interest on delayed filing of GSTR-3B returns.

5. Perusal of the grounds raised in the show cause notice would indicate that the grounds are factual and require a reply on merits by the petitioner in order that a proper adjudication is made. If the order is allowed to stand, there would be serious financial prejudice to the petitioner. In light of the assertion of the petitioner that the petitioner has material to demonstrate that there is no discrepancy as noticed and also meet the grounds raised



in the show cause notice, it would be appropriate to set aside the impugned order.

6. Accordingly, the order at Annexure-D1 is set aside and the matter is remitted for fresh consideration.

7. Petitioner to appear before respondent No.1 without further notice on 11.05.2026. All contentions are kept open.

8. It is submitted that recovery proceedings have been initiated and the bank account of the petitioner has been attached. In light of setting aside of the order at Annexure-D1, the Authorities to rescind the instructions given to the Bank forthwith.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP