



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 21ST DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 9853 OF 2026 (T-RES)

BETWEEN:

M/S. ELEGANCE ENTERPRISES,
NO.339, 6TH MAIN 6TH SECTOR,
HSR LAYOUT,
BENGALURU URBAN - 560 102.
(REPRESENTED BY ITS PARTNER
MR.PAWAN KUMAR TRIPATHI,
AGE 40 YRS)
IT IS A PARTNERSHIP FIRM.

...PETITIONER

(BY SRI. ASHOK ARVINDRAO DESHPANDE, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA,
VIDHANA SOUDHA,
BENGALURU - 560 001
(REPRESENTED BY ITS
FINANCE SECRETARY).
2. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
LGSTO-17, DGSTO-04, 6TH FLOOR,
TTMC BUILDING, (BMTc DEPOT),
80 FEET ROAD
6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095.



3. M/S. GODREJ PROPERTIES LIMITED,
9TH FLOOR, UNIT NO.4 AND 5,
GODREJ CENTRE, INDIRANAGAR,
BENGALURU - 560 038.

...RESPONDENTS

(BY SMT. JYOTHI M. MARADI, HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE AN APPROPRIATE WRIT, ORDER OR A DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE, ADJUDICATION ORDER CONTAINED IN REFERENCE NO.ACCT/ LGSTO-17/2A/ DRC-07/2024-25, DATED 20.07.2024, ANNEXED HERETO AND MARKED AS ANNEXURE D AND SUMMARY ORDER IN FORM DRC-07 IN REFERENCE NO. ZD290724063879J DATED 20.07.2024 ANNEXED HERETO AND MARKED AS ANNEXURE D1 BOTH ISSUED BY THE RESPONDENT NO.2 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

Learned High Court Government Pleader accepts notice for respondents No.1 and 2. Notice to respondent No.3 is dispensed with.

2. The petitioner has challenged the order of adjudication at Annexure-D and the summary order at Annexure-D1 as well as recovery proceedings initiated pursuant to the order of adjudication.

3. It is the case of the petitioner that the order of adjudication at Annexure-D is an exparte order that has been passed without the benefit of any reply to the show-cause notice. It is further submitted that the authorities have adjudicated on the premise that there is an excess claim of ITC in GSTR-3B than that which was available in GSTR-2A. It is submitted that such discrepancy as noticed by the authority is factual in nature and if an opportunity is granted, petitioner would meet the grounds made out in the show-cause notice. It is submitted that due to



bonafide lapse, petitioner was not able to make out reply to the said show-cause notice.

4. Learned High Court Government Pleader submits that once the intimation was put out through the portal, petitioner was bound to make a note of it.

5. Perused the order of adjudication at Annexure-D. The authority has proceeded on the premise of there being discrepancy between ITC claimed in GSTR-3B vis-à-vis declarations in GSTR-2A. The said aspect is essentially factual in nature and requires to be demonstrated by the petitioner. In light of the adjudication being completed without the benefit of exercise of attempted reconciliation by the petitioner, it would be appropriate to set aside the impugned order by putting the petitioner on terms.

6. Taking note of the assertion of the petitioner that they would reconcile the alleged discrepancies in GSTR-3B vis-à-vis declarations in GSTR-2A, the order at



Annexure-D is set aside. Consequent to setting aside of the order of adjudication, the recovery proceedings pursuant to the impugned order are also required to be set aside.

7. The petitioner to appear before respondent No.2 without further notice on 18.05.2026. The petitioner is put on terms and required to deposit 10% of the tax demand. Such deposit to be made before the date fixed. All contentions are kept open.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR