



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 12518 OF 2026 (T-RES)

BETWEEN:

M/S MAHADEV CARGO MOVERS,
PROPRIETOR SHRI. MANGI LAL
SON OF BALU RAM,
AGED ABOUT 58 YEARS,
NO.622, GROUND FLOOR,
8TH MAIN, 8TH CROSS,
YESHWANTHPURA,
BENGALURU - 560022,
GSTIN : 29ALGPL2084E1Z3.

...PETITIONER

(BY SRI. PRANAY SHARMA Y., ADVOCATE)

AND:

1. THE ADDITIONAL COMMISSIONER OF
COMMERCIAL TAXES (SMR-01),
7TH FLOOR, VANIJYA TERIGE KARLAYA-1,
KALIDASA MARG, 1ST MAIN,
GANDHINAGAR,
BENGALURU - 560009.
2. THE COMMERICAL TAX OFFICER (VIGILANCE-13),
6TH FLOOR, ROOM NO.608,
VTK-02 BUILDING,
RAJENDRANAGAR,

Digitally
signed by
VIJAYA P
Location:
HIGH
COURT OF
KARNATAKA



KORAMANGALA,
BENGALURU - 560047.

3. THE JOINT COMMISSIONER OF COMMERICAL TAXES
(APPEALS-1),
SHANTHI NAGAR, BUS STATION,
BTS MAIN RD, NGO COLONY,
WILSON GARDEN, BENGALURU,
KARNATAKA - 560027.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE NOTICE ISSUED UNDER SECTION 108 OF THE CGST/KGST ACT 2017 BY THE RESPONDENT NO.1 DATED 28.01.2026 IN FORM GST RVN-01 BEARING OFFICE NO. ZAC-1/BNG/KGST/SMR-15/2025-26 COPY OF THE NOTICE DATED 28.01.2026 IS ENCLOSED AND MARKED AS ANNEXURE-A1 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 Additional Government Advocate accepts notice for the respondents.

2. The petitioner has challenged the validity of the notice issued under Section 108 of the CGST/KGST Act, 2017 by respondent No.1. It is the case of the petitioner that the petitioner had suffered an order for confiscation under Section 130 of the KGST Act at Annexure-A3. The said order was challenged before the First Appellate Authority which has passed an order at Annexure-G dated 31.12.2025. In terms of the said order, the order under Section 130 was modified to an order under Section 129(1)(a) and CGST of Rs.99,648/- and SGST of Rs.99,648/- was levied. It is submitted that the said order was subjected to revision proceedings under Section 108 by the authority, which after having taken up such proceedings, has stayed the order at Annexure-G.



3. Learned counsel for the petitioner has raised various contentions, contending that the authority could not have entertained proceedings under Section 108 and insofar as order passed under Section 107. It is submitted that as against the order of the First Appellate Authority, the Revisional Authority has passed an order of stay and then formally registered revision proceedings.

4. Learned counsel for the petitioner has raised contentions including that the revision would not lie. It is contended that the First Appellate Authority having recorded findings of fact, the scope of power under Section 108 and Section 148 can take it to a re-examination in the guise of revision. Various other contentions are also raised.

5. Learned Additional Government Advocate submits that the petitioner has approached this Court when the order has been initiated is only a revision notice under Section 108 and no final order is passed by the



Revisional Authority in the proceedings initiated. It is submitted that all contentions raised herein could be raised before the Revisional Authority.

6. After hearing the matter for sometime, it is noticed that the authority has still not passed any order, it is only the notice under Section 108 has been issued. All contentions raised herein including that of absence of jurisdiction, may also be raised before the authority. However, insofar as request for release of goods made at the time of hearing of the petition, it would be appropriate to pass certain orders.

7. Noticing that the First Appellate Authority had passed an order raising demand of CGST and SGST amounting to Rs.1,99,296/-, it would be appropriate that the authority be directed to release the goods upon the petitioner paying an amount of Rs.3,00,000/- which amount would be in addition to amount of Rs.21,192/- deposited at the time of filing of the appeal. Such amount



of deposit is arrived by taking note that the petitioner has succeeded in the first appeal, the validity of which order is still being considered by the Revisional Authority. All other contentions raised herein are kept open to be raised in Revisional proceedings.

8. The goods to be released upon the petitioner making payment after following due procedure. Petitioner to also file an affidavit that he would be bound by the final order to be passed in the revisional proceedings. Needless to state, the petitioner to appear and participate in the revisional proceedings.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE