



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 15411 OF 2026 (T-RES)

BETWEEN:

M/S TERRA BESPOKE
BUILD PRIVATE LIMITED
A PRIVATE LIMITED COMPANY,
INCORPORATED UNDER
THE COMPANIES ACT, 2013
REPRESENTED BY ITS DIRECTOR,
SACHIN JALAN
S/O LATE SHRI S.K. JALAN
AGED ABOUT 46 YEARS,
QUEST OFFICE, RAHEJA TOWERS,
10TH FLOOR, MG ROAD,
BANGALORE-560001.

...PETITIONER

(BY SRI. SUBRAHMANYA BHAT., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES LGSTO 20
DGSTO-1, NO.19/3,
2ND FLOOR, CUNNINGHAM ROAD,
BANGALORE-560052.

Digitally
signed by
VANAMALA
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Location:
HIGH
COURT OF
KARNATAKA



2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS-1)
BMTc BUILDING SHANTHI NAGAR
BANGALORE - 560 027.

...RESPONDENTS

(BY SRI.K. HEMA KUMAR., AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO-I) QUASH SHOW CAUSE NOTICE ISSUED BY THE RESPONDENT 1 UNDER SECTION 73(1) OF KGST ACT, 2017 R.W.R 142 KGST RULES R.W.R 142 OF CGST RULE, 2017 DATED 30.12.2023, BEARING NOTICE NO. ZD2901240011865 IS ENCLOSED HERewith AND MARKED AS ANNEXURE-A; II) QUASH ORDER UNDER SECTION 73 OF KGST ACT 2017 AND R.W.S 6 OF CGST ACT, 2017 AND SECTION 20 OF IGST ACT, 2017 PASSED BY THE RESPONDENT 1 DATED 29.02.2024, THE ORDER UNDER SECTION 73 OF KGST ACT 2017 AND R.W.S 6 OF CGST ACT, 2017 AND SECTION 20 OF IGST ACT, 2017 BEARING ORDER NO. ZD290224073730F PASSED BY THE RESPONDENT 1 IS ENCLOSED HERewith AND MARKED AS ANNEXURE-B; III) QUASH APPEAL ORDER UNDER SECTION 107(11) OF SGST ACT, 2017 AND CGST ACT, 2017 PASSED BY THE RESPONDENT 2 DATED 31.07.2025, THE ORDER UNDER SECTION 107(11) OF SGST ACT, 2017 AND CGST ACT, 2017 BEARING ORDER NO. ZD290725127585X PASSED BY RESPONDENT 2 IS ENCLOSED HERewith AND MARKED AS ANNEXURE-C.



THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The petitioner has suffered an Adjudication Order dated 29.02.2024 [*Annexure-B*] under Section 73 of the Central Goods and Services Tax Act/Karnataka Goods and Services Tax Act, 2017 [for short '*the Act*'] read with the provisions of the Act and the relevant Rules. The petitioner has called in question the Adjudication Order in an appeal under Section 107[11] of the Act unsuccessfully with the appellate Authority rejecting the appeal in GST.AP. No.249/2024-25 on 31.07.2025 [*Annexure-C*]. The appellate Authority has ultimately opined that the petitioner has not furnished the Certificate as contemplated under the relevant Board Circulars to justify the output tax being paid by the petitioner's suppliers as mentioned in Form GSTR-3B.



Sri Subrahmanya Bhat, the learned counsel for the petitioner, seeks this Court's indulgence on the grounds such as that **[a]** the Show Cause Notice is not signed, **[b]** before any action is taken against the petitioner, the proceedings must be initiated against the Supplier, and **[c]** the petitioner can reconcile certain transactions based on the documents now available, but could not reconcile all the transactions because the supplier has not responded to the emails.

Sri K Hemakumar, the learned Additional Government Advocate for the respondents, rightly points out that all the three grounds would essentially involve examination of facts and that the petitioner can avail appellate remedy under Section 108 of the Act with the appellate Tribunal being recently constituted and this Tribunal, as the last fact finding authority, can examine all the circumstances relied upon by the petitioner, and therefore, the petitioner must be



relegated to the alternate remedy, but with some interim protection. Hence, the following.

ORDER

[a] The petition stands disposed of calling upon the Authorities to defer initiating further proceedings pursuant to the impugned Adjudication Order, consequent to the dismissal of the appeal for a period of six [6] weeks from today.

[b] With this Court relegating the petitioner to avail the alternate remedy, the time spent in prosecuting this petition must be excluded, and it is observed accordingly.

**Sd/-
(B M SHYAM PRASAD)
JUDGE**

AN/-