



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. 18412 OF 2026 (T-RES)

BETWEEN:

M/S.GLACIO FROZEN FOODS (P) LIMITED

GROUND FLOOR NO 18,

EARAIAH SAHARA MAHAL,

MUNIYAPPA INDUSTRIAL LAYOUT,

PANTHARAPALYA,

NAYANDANAHALLI,

BENGALURU - 560039

GSTIN -29AAGCG6342Q1ZW

REPRESENTED BY ITS DIRECTOR,

SRI MANJUNATHA G

(A PRIVATE LIMITED COMPANY REGISTERED

UNDER COMPANIES ACT,2013)

Digitally
signed by
VANAMALA
N
Location:
HIGH
COURT OF
KARNATAKA

...PETITIONER

(BY SMT. HARSHITA V, ADVOCATE)



AND:

THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO -62, NO 642,
PIONEER PLAZA,
RAJARAJESHWARINAGAR
BENGALURU - 560098

...RESPONDENT

(BY SRI. K. HEMAKUMAR, AGA)

THIS WP IS FILED UNDER ARTICLE 226 OF
THE CONSTITUTION OF INDIA PRAYING TO SET
ASIDE THE IMPUGNED ADJUDICATION ORDER IN
ORIGINAL DATED 20.12.2025 PASSED BY THE
RESPONDENT IN NO. ACCT.LGSTO-62/ DRC-
07/ORDER.NO.19/2025-26 UNDER THE
PROVISIONS OF SECTION 74 (9) OF THE GST ACT
AT ANNEXURE-A LEVYING TAX, INTEREST AND
PENALTY, BY ISSUING A WRIT OF CERTIORARI.

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



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

ORAL ORDER

The petitioner has called in question the Adjudication Order dated 20.12.2025 [Annexure-A]. This Adjudication Order is premised in the assertion that the Show Cause Notice is issued to the petitioner, but it has filed no response. Ms. Harshita V, the learned counsel for the petitioner, is categorical in stating that the proceedings are concluded because of a mismatch in Form GSTR-9 and this is because the petitioner, while filing the Annual Return in Form GSTR-9, has disclosed an amount of Rs.77,760/- each under CGST and KGST in Table 10 relating to "*Supplies/Tax declared through Amendments (+) (net of debit notes)*" and that such disclosure was purely an inadvertent clerical and reporting error.

2. Mr. K. Hema Kumar, a learned Additional Government Advocate, is heard for disposal of the



petition examining whether the petitioner is entitled to another reasonable opportunity. The respondent has referred to the Show Cause Notice in GST DRC-01 dated 24.06.2025 being uploaded on the common portal according to the Act without mentioning the other modes of communication of service. The respondent has also referred to an opportunity of personal hearing being extended to the petitioner on 28.07.2025 and 03.12.2025 observing that the petitioner has not availed this opportunity, but without further details of the opportunity so extended.

3. The petitioner contends that the mismatch in Form GSTR-9 is only because of an inadvertent clerical and reporting error. The petitioner further relies upon the medical records that are produced to state that its Director was under constant medical care when the Show Cause Notice was issued and hence, went unnoticed by the petitioner. When these



circumstances are considered, this Court is of the view that the petitioner must have another opportunity, and hence, the following.

ORDER

The petition is allowed quashing the Adjudication Order dated 20.12.2025 passed by the respondent [*Annexure-A*] subject to the following terms.

[a] The proceedings are restored to the respondent for due consideration subject to deposit of 10% of tax amount in demand by **30.07.2026.**

[b] The petitioner is permitted to file its reply along with the certified copy of this Order with the respondent.



[c] The petitioner shall file such reply
by **30.07.2026** and the
respondent shall consider the
same and then conclude the
proceedings by a reasoned order.

Sd/-
(B M SHYAM PRASAD)
JUDGE

RB