



CNR: KAHC010402752026

NC: 2026:KHC:52867
WP No. 18266 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF SEPTEMBER 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 18266 OF 2026 (T-RES)

BETWEEN:

M/S E FRONTLINE RECYCLING PVT LTD

NO 7/8/9 G FLR,

3RD CROSS, NEAR SALARPURIA

APARTMENT,

MANGAMMA PALYA MAIN ROAD,

BOMMANAHALLI

BENGALUR - 560068

REPRESENTED BY ITS DIRECTOR

SHAMSHAD BAITULLAH KHAN

AGE 32 YEARS

NO 307 BUILDING,

3B WING D SOUZA NAGAR,

90 DP ROAD,

MOHALI VILLAGE OFF A K ROAD,

KURLA (W) MUMBAI MAHARASHTRA - 400072

Digitally
signed by
VANAMALA
N

Location:
HIGH
COURT OF
KARNATAKA

...PETITIONER

(BY SRI. ANAND B C., ADVOCATE)



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AND:

THE OFFICE OF THE COMMERCIAL TAX OFFICER
AUDIT 4.2 DVO - 4 NO 402,
4TH FLOOR,
A BLOCK VTK - 2
RAJENDRA NAGAR
KORAMNAGALA
BENGALURU - 560047

...RESPONDENT

(BY SRI. K. HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE WRIT OF CERTIORARI OR DIRECTIONS IN THE NATURE OF CERTIORARI, TO RECTIFY THE ORDER CAS NO. 315085938 ANNEXURE-A DATED 19.03.2019 AFTER TAKING INTO CONSIDERATION OF PAYMENT MADE IN FORM 152 AND PASS THE REVISED ORDER.

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

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



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ORAL ORDER

The petitioner's grievance is with the Order dated 19.03.2019 [*Annexure - A*] under Section 39 of the Karnataka Value Added Tax Act, 2003 for the tax period 2013-14. The petitioner has filed an application for rectification of this Order, which is rejected informing the petitioner that the application is time barred. Mr. Anand B. C, the learned counsel for the petitioner, submits

- that the Adjudication Order is an *ex parte* Order,
- that the petitioner has not been served with the notice or the order possibly because of change in the business address, and
- that crucially the petitioner has discharged the liability for the subject tax period [*as could be seen in the*



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challans in Form No. 152 that is produced as Annexure – C Series to the writ petition].

Mr. Anand B. C also submits that if the tax liabilities are discharged, there is no justification for a subsequent Adjudication Order and that the petitioner has come to know about the proceedings only after the bank attachment and the bank attachment has impaired the petitioner's business operations.

Mr. Hema Kumar, a learned Additional Government Advocate who accepts notice for the respondent, is heard in the circumstances. The learned Additional Government Advocate submits that even if the petitioner is to be admitted to any relief based on the challans relied upon, the respondent will have to duly verify the same. This Court observes that the learned Additional



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Government Advocate does not dispute that if indeed the tax is offered in terms of challans relied upon, there would be no basis for the adjudication in terms of the impugned Order. In the light of the afore, the following.

ORDER

[A] The petition stands disposed of with liberty to the petitioner to approach the respondent with a certified copy of this order immediately upon receipt thereof filing a detailed response enclosing the challans that are marked as Annexure – C Series.

[B] The respondent is called upon to verify the remittances asserted by the petitioner in terms of these challans and recall the recovery proceedings, if indeed the petitioner can demonstrate that the remittances under the



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challans [*as per Annexure – C Series*]
relate to the tax period.

[C] The respondent shall communicate the
decision in this regard to the petitioner
within two [2] weeks from the date of
receipt of a certified copy of this order.

Sd/-
(B M SHYAM PRASAD)
JUDGE

RB
List No.: 3 Sl No.: 3