



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 8<sup>TH</sup> DAY OF JULY, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE B M SHYAM PRASAD**

**WRIT PETITION NO. 18458 OF 2026 (T-RES)**

**BETWEEN:**

M/S. VARALAKSHMI TOURS  
AND TRAVELS,  
C/O RAMACHANDRA NAIDU,  
AGED ABOUT 55 YEARS  
REP. BY ITS PROPRIETOR  
SRI N DEVARAJULU NAIDU,  
NO.179, 1<sup>ST</sup> MAIN, 8<sup>TH</sup> CROSS,  
MSR NAGAR, BENGALURU - 560054

...PETITIONER

(BY SMT. RAMA P V., ADVOCATE)

**AND:**

1. THE ASSISTANT COMMISSIONER  
OF CENTRAL TAX, NORTH DIVISION-6,  
BENGALURU NORTH  
COMMISSIONERATE,  
1<sup>ST</sup> FLOOR, HMT BHAVAN,  
GANGA NAGAR, BELLARY ROAD,  
BENGALURU - 560 032
2. COMMISSIONER OF CENTRAL TAX  
BENGALURU NORTH  
COMMISSIONERATE  
NO. 59, HMT BHAVAN,  
BELLARY ROAD, GANGANAGARA,  
BENGALURU - 560 032
3. THE BANK MANAGER  
KARNATAKA BANK LIMITED  
SITE NO.21, 50 FEET MAIN ROAD,

Digitally  
signed by  
VANAMALA  
N

Location:  
HIGH  
COURT OF  
KARNATAKA



CORPORATION DIVISION 100,  
SANJAYNAGAR, BANGALORE – 560094

...RESPONDENTS

(BY SRI. ARAVIND V CHAVAN, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A. ISSUE A WRIT OF CERTIORARI, OR WRIT IN THE NATURE OF CERTIORARI QUASHING THE SHOW CAUSE NOTICE BEARING CN.NO.IV/16/233/2020-21/ST-ND6 DATED 09.10.2021 ISSUED BY RESPONDENT NO.1 IN ANNEXURE B FOR THE PERIOD 2016-17 AND 2017-18 (APRIL 2017-JUNE 2017) UNDER SECTION 73 OF FINANCE ACT, 1994. B. ISSUE A WRIT OF CERTIORARI, OR WRIT OF CERTIORARI QUASHING THE IMPUGNED ORDER-IN-ORIGINAL VIDE ORDER NO. 93/2023-24 DATED 28.03.2024 PASSED BY RESPONDENT NO.1 AT ANNEXURE G FOR THE PERIOD 2016-17 AND 2017-18 (APRIL 2017-JUNE 2017) UNDER SECTION 73 OF FINANCE ACT, 1994 IN SO FAR AS THE PETITIONER IS CONCERNED. C. ISSUE WRIT OF MANDAMUS OR WRIT IN THE NATURE OF MANDAMUS DIRECTING THE RESPONDENT NO.1 TO CONSIDER THE REPLY / DOCUMENTS FILED BY THE PETITIONER ON 29.10.2021, ANNEX-C RECEIVED BY RESPONDENT NO.1 ON 09.11.2021, IN SO FAR AS THE PETITIONER IS CONCERNED. D. ISSUE WRIT OF MANDAMUS OR WRIT IN THE NATURE OF MANDAMUS DIRECTING THE RESPONDENT NO.1 TO CONSIDER THE PAYMENT



CHALLANS MADE BY THE RECIPIENT OF THE SERVICE FOR THE ASSESSMENT PERIODS 2016-17 AND 2017-18 (APRIL 2017-JUNE 2017), IN SO FAR AS THE PETITIONER IS CONCERNED., E. AND PASS SUCH OTHER ORDERS AS THIS HONBLE COURT DEEMS FIT AND PROPER IN THE INTEREST OF JUSTICE AND EQUITY.

THIS WRIT 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's grievance is with the first respondent's Order dated 28.03.2024 [Annexure-G] under of Section 73 of the Finance Act, 1994. The petitioner, while calling in question this order, has also called in question the Show Cause Notice dated 09.10.2021 [Annexure-B].

2. Smt. Rama P V, the learned counsel for the petitioner, submits that **[a]** the petitioner is a *Cab Operator* whose liability to pay service tax is discharged under the *Reverse Charge Mechanism* by



the recipients and this is demonstrated by the different documents that the petitioner possesses but the proceedings are completed *ex-parte*, and **[b]** that upon service of notice, the petitioner has entered appearance but the first respondent has concluded the proceedings without considering these documents in the premise that the petitioner has not furnished information.

3. Sri Aravind V Chavan, a learned standing counsel for the first and second respondents who is called upon to accept notice for these respondents, is heard for disposal of the petition. This Court opines that there must be restoration of the proceedings because the proceedings are initiated based on information secured from the Central Board of Direct Taxes and are completed without considering the documents that the petitioner has produced. This Court is also persuaded to interfere with the petitioner asserting that the tax liability is discharged under



*Reverse Charge Mechanisms* by the service recipients such as the Government organizations to whom services are extended.

4. Further, this Court, in similar circumstances, has intervened to restore the proceedings for adjudication in the light of the decision of this Court in ***M/s. Karnataka Chinmaya Seva Trust Vs. Joint Commissioner of Central Tax*** in ***W.P. No.11154/2023 and connected matters*** dated ***03.07.2024***. Mr. Aravind V Chavan submits that after the afore decision, the jurisdictional officers have been conferred with the jurisdiction to extend an opportunity and then pass just orders. Hence, the following:

**ORDER**

**[a]** The petition is allowed-in-part and the impugned Order-in-Original dated 28.03.2024 [Annexure-G] is quashed restoring the proceedings to the Assistant Commissioner of Central Tax, North



Division-6, Bengaluru North  
Commissionerate, Bengaluru *[the first  
respondent]* for reconsideration.

**[b]** The petitioner shall, without further  
notice, file response, if any, with the  
Assistant Commissioner of Central Tax,  
North Division-6, Bengaluru North  
Commissionerate, Bengaluru *[the first  
respondent]* by **18.08.2026** even without  
waiting for a certified copy of this Order.

**[c]** The Assistant Commissioner of Central  
Tax, North Division-6, Bengaluru North  
Commissionerate, Bengaluru *[the first  
respondent]* shall consider all the  
circumstances without non-suiting the  
petitioner on the ground of delay.

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

AN/-