



CNR: KAHC010460712026

NC: 2026:KHC:45746
WP No. 20928 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF AUGUST, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 20928 OF 2026 (T-RES)

BETWEEN:

M/S. RVR PROJECTS PRIVATE LIMITED
(REPRESENTED BY ITS DIRECTOR,
MR. RAYALA SATYANARAYANA)
D. NO. 435, GROUND, APARAJITHA,
7TH MAIN, BASAVESWARA BADAVANE,
BALLARI, KARNATAKA - 583 201.
PROPRIETORSHIP FIRM.

...PETITIONER

(BY SRI. VENKATANARAYANA G.M., ADVOCATE)

AND:

1. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS),
DAVANGERE DIVISION, 1ST FLOOR
VANIJYA TERIGE BHAVAN,
A BLOCK, OPP. BSNL OFFICE,
DEVARAJ URS EXTENSION, P.B. ROAD,
KARNATAKA 577 006.
2. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES,
(AUDIT)-2, DAVANGERE,
O/O THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES, (AUDIT)-2,

Digitally
signed by
VANAMALA
N
Location:
HIGH
COURT OF
KARNATAKA



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DAVANGERE, VANIJYA TERIGE BHAVAN,
GROUND FLOOR, A BLOCK,
DEVARAJ URS BADAVANE, P.B. ROAD,
DAVANGERE KARNATAKA -577 006.

...RESPONDENTS

(BY SRI K HEMA KUMAR, AGA A/W.
SMT.MALAVIKA PRASAD., HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE PROCEEDINGS OF THE RESPONDENT NO. 2 IN ADJUDICATION ORDER DATED 28.07.2025 (ANNEXURE-E) PASSED WITHOUT AFFORDING AN OPPORTUNITY OF BEING HEARD AS VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE AND CONTRARY TO SECTION 75(4) OF THE CGST ACT, 2017; B. ALTERNATIVELY, QUASHING THE PROCEEDINGS OF THE RESPONDENT NO. 1 IN IMPUGNED ORDER PASSED IN FORM GST APL-02 DATED 13.05.2026 (ANNEXURE-A) AND CONSEQUENTLY DIRECTING THE RESPONDENT NO. 2 TO ADMIT THE APPEAL FILED BY THE PETITIONER AND HEAR THE SAME ON MERITS.

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 question for consideration is whether this Court must interfere with the Order dated 13.05.2026 [*Annexure-A*] by the Appellate Authority under Section 107 of the Karnataka Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 [for short, *the Act*]. In the appeal, the petitioner has called in question the Adjudication Order dated 28.07.2025 [*Annexure-E*] under Section 73 of the Act.

2. The petitioner, after the Adjudication Order, has filed an application for rectification under Section 161 of the Act and this application is rejected by the Order dated 23.12.2025 opining that the Order does not suffer from typographical/clerical error or an error in calculation. The Appellate Authority has dismissed the appeal on the ground that it is beyond 120 days as contemplated under Section 107 of the Act.



3. Mr. Venkatanarayana G M, the learned counsel for the petitioner, Mr. K Hema Kumar, a learned Additional Government Advocate, who is assisted by Ms. Malavika Prasad, a learned High Court Government Pleader for the respondents, are heard in the light of the afore circumstances and the Orders of this Court in the writ petition in W.P. No.38839/2025 which is decided on 13.01.2026. This Court has absolved thus.

“5. It must be noticed that under Section 107(1) of the KGST Act, the period of limitation is three months from the date of receipt of the order. The period of three months from 25.06.2025 would end on 25.09.2025. The appeal having been filed on 10.09.2025 is accordingly within the period of limitation. Accordingly, the order at Annexure-A is set aside. Matter is remitted for fresh consideration before respondent No.1, while directing the authority to recalculate limitation, in light of the prima facie observations made herein.”



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4. It follows from this proposition that the time spent in prosecuting the application for rectification ought to have been excluded while computing the limitation for filing the appeal and it is not in dispute that if the time spent in prosecuting the rectification application is excluded, the appeal would be in time. Therefore, the question for consideration must be answered in favour of the petitioner directing restoration of the appeal. At this stage, Sri Venkatanarayana G M also submits that the petitioner has deposited 10% of the tax demand as pre-deposit at the time of filing the appeal but over a period of time the entire demand is recovered through cash. These submissions are also taken on record and hence the following.

ORDER

[A] The petition is allowed-in-part and the

Order-in-Appeal dated 13.05.2026

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[Annexure-A] is quashed restoring the appeal for reconsideration.

[B] The petitioner shall appear with the Appellate Authority on **28.09.2026** without further notice. It is needless to observe that all questions are left open for consideration.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-