



CNR: KAHC010527872026

NC: 2026:KHC:46810
WP No. 23840 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF AUGUST, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 23840 OF 2026 (T-RES)

BETWEEN:

M/S DROPLET OFFSHORE
SERVICES PRIVATE LIMITED
(REPRESENTED BY KESAVA
SAI RAJENDRA KOTA,
SENIOR ACCOUNTING MANAGER)
NO.55, C-1, BASEMENT FLOOR
S.V. COMPLEX, KR ROAD
BASAVANGUDI, BENGALURU - 560 004
UNDER REGISTRED COMPANIES ACT 2013.

...PETITIONER

(BY SRI. L S KARTHIKEYAN., ADVOCATE)

AND:

ASSISTANT COMMISSIONER OF CENTRAL TAX
SOUTH DIVISION -4, BANGALORE SOUTH
COMMISSIONERATE C WING,
7TH FLOOR, KENDRIYA SADAN
KORAMANGALA,

Digitally
signed by
VANAMALA
N
Location:
HIGH
COURT OF
KARNATAKA



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...RESPONDENT

(BY SRI.ARAVIND V CHAVAN., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO I) QUASHING THE ANNEXURE-A RECOVERY NOTICE IN FORM DRC-13 NO.GEXCOM/TAR/D/ST/3426/2025-CGST-DIV-SD-4-COMMTE DATED 23.03.2026 ISSUED BY THE RESPONDENT TO HDFC BANK LIMITED; II) DIRECTION ORDER TO THE RESPONDENT TO PROVIDE A COPY OF THE ORDER-IN-ORIGINAL NO.397/2023 SD-4 DATED 04.04.2024 SAID TO HAVE BEEN PASSED BY THE RESPONDENT; III) ALLOW THE PETITIONER TO FILE AN APPEAL UNDER SECTION 85 OF THE FA, 1994 WITHIN THE TIME LIMIT PROVIDED IN SUB-SECTION 3A THEREIN FROM THE DATE OF RECEIPT OF THE ORDER-IN-ORIGINAL FROM THE RESPONDENT; IV) ISSUE APPROPRIATE DIRECTIONS TO THE RESPONDENT NOT TO INITIATE ANY RECOVERY ACTION TILL THE DUE DATE FOR FILING THE APPEAL AS ABOVE.

THIS PETITION, COMING ON FOR ORDERS, 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 issuance of a Recovery Notice in Form DRC-13 dated 23.03.2026 [*Annexure-A*] without furnishing a copy of the Adjudication Order dated 27.03.2024, and in fact, Sri L.S. Karthikeyan, the learned counsel for the petitioner, on the previous occasion, has submitted that the petitioner's grievance would be redressed if the respondent is directed to furnish a copy of the Adjudication Order withdrawing the Recovery Notice so that the petitioner can avail the appellate remedy against such order.

2. In elaboration, Sri L.S. Karthikeyan submits that the petitioner had updated the change in the registered address in the year 2023 itself, that the Adjudication Order is sent to the old address and that this has resulted in denial of the appellate remedy resulting in a Recovery Notice. Sri Aravind V Chavan, the learned counsel for the respondent, who



was extended with opportunity, submits that the Adjudication Order dated 27.03.2024 has now been uploaded and a copy is also furnished to the learned counsel for the petitioner. However, the learned Standing Counsel cannot dispute the two vital aspects *viz.*, that the petitioner has uploaded the change in its address and that the Adjudication Order is sent to the petitioner's old address.

3. This Court must opine that the petitioner, because of certain circumstances as of the date of the notice, may have come to know about the Show Cause Notice and participated in the proceedings, but that cannot be held against the petitioner to infer knowledge of the Adjudication Order as of its date. Admittedly, the Adjudication order is sent to the address from which it has moved. There could be intervening circumstances, and aplenty at that, which may inure to the petitioner's benefit justifying



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its case that it was not aware of the order until service of notice of the impugned garnishee notice.

4. The period of limitation for the petitioner's appellate remedy under Section 85 of the Finance Act, 1994¹ against the Adjudication Order, will have to be reckoned from the date of communication of the order. The petitioner has now received a copy of the order, and the limitation for challenging the order

¹ Section 85. Appeals to the Collector of Central Excise Appeals).

- (1) Any person aggrieved by any assessment order passed by the Central Excise Officer under section 71, section 72 or section 73, or denying his liability to be assessed under this Chapter, or by an order levying interest or penalty under this Chapter, may appeal to the Commissioner of Central Excise (Appeals).
- (2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner
- (3) An appeal shall be presented within three months from the date of receipt of the decision or order of the Central Excise Officer, relating to service tax, interest or penalty under this Chapter
Provided that the Commissioner of Central Excise (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of three months.
The underlining is by this Court.



must commence from the date of the receipt of the Adjudication order. The Garnishee Notice issued during the period of limitation cannot be sustained. The petition must be disposed of with liberty to the petitioner to avail appellate remedy and to seek interim order with the limitation being computed from today. Hence, the following

ORDER

The petition stands allowed quashing the Recovery Notice dated 23.03.2026 in Form DRC-13 with liberty to the petitioner to avail remedy against the Adjudication Order dated 27.03.2024 and to assert that the limitation starts from today.

Sd/-
(B M SHYAM PRASAD)
JUDGE

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