HC-KAR

NC: 2025:KHC:47510
WP No. 32396 of 2024

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF NOVEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 32396 OF 2024 (T-RES)

BETWEEN:

SRI LAKSHMI VENKATESHWARA TRADERS
A PROPRIETORY CONCERN,
HAVING OFFICE AT NO. 274/2,
SWAMY VIVEKANAND LAYOUT,
MUTHANALLUR CORSS, DOMMASANDRA,
BENGALURU – 562 125.
REPRESENTED BY ITS PROPRITORY,
SRI N. PRAKASH REDDY.

…PETITIONER

(BY SRI. PRADYUMNA HEJIB, ADVOCATE)

AND:

THE COMMERCIAL TAX OFFICER
OFFICE OF THE ASSISTANT COMMISSION,
OF COMMERCIAL TAXES,
LGSTO - 015, 6TH FLOOR,
6TH BLOCK, KORAMANGALA,
BENGALURU – 560 047.

…RESPONDENT

(BY SMT. JYOTI M. MARAID, HCGP)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER DATED 25/04/2024 BEARING NO. ACCT/LGSTO-05/DRC-07/2024-25 PRODUCED AT ANNEXURE-A PASSED BY THE RESPONDENT.

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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks for the following reliefs:-

“a) Issue a Writ in the nature of the Certiorari or any other writ quashing the Order dated 25.04.2024 bearing No.ACCT/LGSTO-015/DRC.07/2024-25 produced at ANNEXURE-A passed by the Respondent.

b) Pass such order and orders as this Hon’ble Authority deems fit and appropriate in the interest of Justice and equity.”

2. Heard the learned counsel for the petitioner and the learned HCGP for respondent and perused the material on record.

3. A perusal of the material on record will indicate that the petitioner filed its Return of Turnovers for tax periods 2018-19. The Respondent initiated proceedings u/s. 73 of the Act CGST/KGST Act, 2017 and issued intimation notice to the Petitioner to file reply. Subsequently, the respondent issued show-cause notice in Form GST DRC-01 as per section 30.01.2024 of KGST Act, calling for explanation with regard to excess ITC availed by the petitioner. The Petitioner filed its reply dated 03.02.2024 to the aforesaid show-cause notice. Pursuant to the same, the respondent without considering the

reply filed by the Petitioner and not providing the Petitioner a sufficient opportunity of personal hearing u/s. 75(4) of the act proceeded to pass the impugned orders at Annexure A dated 25.04.2024, which are assailed in the present petition.

4. Learned counsel for the petitioner submits that the Petitioner had filed its reply to the show-cause notice dated 30.01.2024 and the respondent without considering the said reply and without granting an opportunity of personal hearing has passed the impugned order at Annexure A dated 25.04.2024 and the impugned order deserves to be quashed and the matter is remitted back to the respondent for reconsideration of the matter afresh in accordance with law by providing an opportunity to the petitioner to submit a reply to the show cause notice/ produce necessary documents and thereafter to pass appropriate orders.

5. Per contra, learned HCGP for respondent would support the impugned orders and submit that there is no merit in the petition and the same is liable to be dismissed, especially when the petitioner did not exercise his due diligence in participating in the impugned proceedings.

6. A perusal of the material on record including the impugned orders will indicate that it is an undisputed fact that the petitioner filed its reply to the show-cause notice and the impugned orders have been passed without granting an opportunity to the petitioner to produce necessary documents. Under these circumstances, in view of the Respondent failing to provide an opportunity for the petitioner to provide a reasonable opportunity to produce necessary documents by adopting a justice oriented approach and in order to provide one more opportunity to the petitioner, I deem it just and appropriate to set aside the impugned orders and remit the matter back to the respondent for reconsideration afresh in accordance with law by issuing certain directions.

7. In the result, I pass the following:

ORDER

i) The Petition is hereby allowed;

ii) The impugned order passed by respondent at Annexure - A dated 25.04.2024, is hereby set aside;

iii) The petitioner shall appear before the respondent on ***15.12.2025*** on which date, he shall submit his reply to the show cause notice along with relevant documents.

iv) Upon the petitioner submitting a reply along with relevant documents to the show cause notice, on ***15.12.2025,*** the respondent shall afford a reasonable opportunity to the petitioner and hear him and proceed further in accordance with law.

v) In the event, the Petitioner does not appear before the respondent on ***15.12.2025*** as stated supra, present order shall stand automatically recalled without further orders.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE

MDS
List No.: 2 Sl No.: 40