IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 35815 OF 2025 (T-RES)

BETWEEN:

M/S BOLLINENI DEVELOPERS LTD.,
NO.23, OLD D NO.5, SANKEY SQUARE,
3RD FLOOR, SANKEY TANK ROAD, LOWER PALACE,
ORCHIDS, SADASHIVA NAGAR, BANGALORE 560 080.

A PRIVATE LIMITED COMPANY
REGISTERED UNDER THE COMPANIES ACT, 1956
REP. BY ITS AUTHORISED SIGNATORY
SRI TARAKA RAMA RAO

…PETITIONER

(BY SRI H R SHOWRI, ADVOCATE)

AND:

1. UNION OF INDIA,
   REP. BY SECRETARY,
   DEPARTMENT OF REVENUE,
   MINISTRY OF FINANCE, NORTH BLOCK,
   NEW DELHI - 110 001.

2. JOINT COMMISSIONER OF CENTRAL TAX,
   BENGALURU - NORTH COMMISSIONERATE,
   BENGALURU 560 001.

…RESPONDENTS

(BY SRI NAGARAJA H R, CGC FOR R-1;
SRI JEEVAN NEERALAGI, ADVOCATE FOR R-2)

Digitally signed by NANDINI R
Location: HIGH COURT OF KARNATAKA

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO A) ISSUE A WRIT OF CERTIORARI AND QUASH THE IMPUGNED ORDER ON THE FILE NO.GEXCOM/ADJN/GST/JC/1748 /2023-ADJN-COMMR-CGST BENGALURU (N) DATED 04.12.2024 PASSED BY RESPONDENT NO.2 ATANNEXURE -A. ETC.

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

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

ORAL ORDER

1. In this petition, the petitioner seeks the following reliefs:

" WHEREFORE, it is respectfully prayed that this Hon'ble Court may be pleased to:

a) Issue a writ of certiorari and quash the impugned Order on the file No. GEXCOM/ADJN/GST/JC/41748/2023-ADJN-COMMR-CGST BENGALURU (N) dated 04.12.2024 passed by Respondent No.2 at Annexure-A.

b) Issue a writ of certiorari and quash the show cause notice bearing No. SCN No. 138/2023-24 dated 27.09.2023 issued by Respondent No.2 at Annexure -L.

c) Issue a writ of mandamus and direct the Respondent No.2 to consider the matter afresh by considering all the materials placed on record by the Petitioner by providing an opportunity of hearing to the Petitioner and pass orders thereon.

2. Heard learned counsel for the petitioner, learned counsels for the respondents and perused the material on record.

3. A perusal of material on record will indicate that the 2nd respondent issued a show-cause notice dated 27.09.2023 under Section 74(1) of CGST Act, 2017. Since the petitioner did not submit his reply to the said show-cause notice, due to finalization

of accounts and tax audit, but requested for adjournments, the 2nd respondent without considering the requests made by petitioner for adjournments, has proceeded to pass the impugned order dated 14.12.2024 under the CGST Act, 2017 confirming the total demand of Rs.2,75,40,481/- including the tax, interest and penalty.

4. Learned counsel for the petitioner submits that he could not submit replies/ documents to the show-cause notice and resultantly could not contest the proceedings but requested for adjournments. Since petitioner has not submitted his reply, 2nd respondent proceeded to pass the impugned order without considering his request for time. Aggrieved by the said order, the petitioner having no option has approached this Court by way of the present petition, *inter alia,* contending that the inability and omission on the part of the petitioner to submit a reply to the show-cause notice and contest the proceedings was due to bonafide reasons, unavoidable circumstances and sufficient cause and submits that if one more opportunity is provided, by setting aside the impugned order, the petitioner would submit a reply to the show-cause notice and contest the proceedings.

5. *Per contra*, learned counsel for the respondents submits that there is no merit in the petition and the same is liable to be dismissed.

6. Though several contentions have been urged by both sides, having regard to the specific assertion on the part of the petitioner that his inability and omission to submit replies and contest the proceedings was due to bonafide reasons, unavoidable circumstances and sufficient cause, I deem it just and appropriate to adopt a justice oriented approach and provide one more opportunity to the petitioner by setting aside the impugned order dated 04.12.2024 at Annexure-A and remitting the matter back to the 2nd respondent for reconsideration of the matter afresh in accordance with law from the stage of petitioner submitting reply to the show-cause notice dated 27.09.2023.

7. In the result, I pass the following:

ORDER

(i) The petition is hereby allowed.

(ii) The impugned order in original dated 04.12.2024 passed by 2nd respondent under Section 74(1) of the

of the CGST Act, 2017 at Annexure – A is hereby set aside.

(iii) The matter is remitted back to 2nd respondent for reconsideration afresh in accordance with law from the stage of petitioner submitting its reply to the show cause notice.

(iv) The petitioner is directed to appear before the 2nd respondent on 04.02.2026 without awaiting further notice from 2nd respondent.

(v) The liberty is reserved in favour of the petitioner to submit replies, documents etc., which shall be considered by the 2nd respondent who shall provide sufficient and reasonable opportunity to the petitioner and hear them and proceed further in accordance with law.

(vi) In the event, the petitioner does not appear before the 2nd respondent on 04.02.2026 as stated supra, present order shall stand automatically recalled without further orders.

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

tsn* List No.: 2 Sl No.: 69