HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 17TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO.38281 OF 2025 (T-RES)

BETWEEN:

M/S WILDCRAFT PRIVATE LIMITED
GROUND FLOOR, NO.15/16,
SURAKSHA LA CLASSIC,
K.A.S. OFFICER'S CO-OPERATIVE SOCIETY,
15TH CROSS, J.P.NAGAR, BENGALURU URBAN,
BENGALURU – 560 087.

…PETITIONER

(BY SRI. E.I.SANMATHI, ADVOCATE)

AND:

1. THE COMMERCIAL TAX OFFICER
(AUDIT)-3.8, DGSTO-3, 2ND FLOOR,
BMTC BUILDING, 4TH BLOCK, JAYANAGAR,
BANGALORE-560 001.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
GANDHINAGAR,
BANGALORE – 560 009.

…RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE WRIT OF CERTIORARI OR WRIT IN THE NATURE OF CERTIORARI QUASHING FOLLOWING ORDERS A. QUASH ORDER OF ADJUDICATION DATED 2/5/2025 PASSED UNDER SECTION 73(9)/74(9) READ WITH SECTION 75, SECTION 122, SECTION 50 OF THE KGST/CGST ACT, 2017 BEARING NO.CTO(AUDIT)-3.8/T.NO....2025-26 FOR PERIOD APRIL 2023 TO MARCH 2024 BY THE FIRST RESPONDENT-COMMERCIAL TAX OFFICER, (AUDIT) 3.8, DGSTO-3, BANGALORE-ANNEXURE-B.

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, the petitioner seeks the following reliefs:

> *"(A) Quash order of Adjudication dated: 02.05.2025 passed under Section 73(9)/74/(9) read with section 75, Section 122, Section 50 of the KGST/CGST Act, 2017 bearing No.CTO(Audit)-3.8/T.No… 2025-26 for period April 2023 to March 2024 by the first respondent –Commercial tax Officer, (Audit(3.8) GSTO-3, Bangalore-Annexure-B.*
>
> *(B) Quash Summary of Order passed under Section 73 of the KGST Act bearing Ref No.ZD2905250623390 dated: 19/05/2025 by the first respondent-commercial tax officer, (Audit) 3.8, Bangalore for the period April 2023 to March 2024-Annexure-C.*
>
> *(C) To issue any other Writ or direction or to grant such other relief or reliefs as deemed fit under the facts and circumstances of this case, including the cost."*

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

3. A perusal of material on record will indicate that the 1st respondent issued Form GST DRC-01A intimation notice dated 18.12.2024. Since the petitioner did not submit its reply to the said intimation, the 1st respondent proceeded to pass the impugned

order dated 02.05.2025 under Sections 73 and 74 of the KGST Act, 2017 confirming the total demand of Rs.3,48,45,637/- including the tax, interest and penalty.

4. Learned counsel for the petitioner submits that due to bonafide reasons, unavoidable circumstances and sufficient cause petitioner could not submit replies / documents to the intimation notice dated 18.12.2024 and resultantly could not contest the proceedings. Aggrieved by the said order, the petitioner having no option has approached this Court by way of the present petition *interalia* contending that the inability and omission on the part of the petitioner to submit a reply to the intimation 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 intimation notice and contest the proceedings.

5. Per contra, learned HCGP 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 02.05.2025 and remitting the matter back to the 1st respondent for reconsideration of the matter afresh in accordance with law from the stage of petitioner submitting reply to the intimation notice dated 18.12.2024.

7. In the result, I pass the following:

ORDER

(i) The petition is hereby ***allowed***.

(ii) The impugned order and Summary at Annexures – B and C dated 02.05.2025 and 19.05.2025, respectively passed by the 1st respondent is hereby set aside.

(iii) The matter is remitted back to the 1st respondent for reconsideration afresh in accordance with law from the stage of petitioner submitting its reply to the intimation notice dated 18.12.2024.

(iv) The petitioner is directed to appear before the 1st respondent on **02.02.2026** without awaiting further notice from the 1st respondent.

(v) Liberty is reserved in favour of the petitioner to submit replies, documents etc., which shall be considered by the 1st 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 1st respondent on 02.02.2026 as stated supra, the present order shall stand automatically recalled without further orders.

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

SV
List No.: 4 Sl No.: 13