HC-KAR

NC: 2026:KHC:14517
WP No. 6902 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 11TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6902 OF 2026 (T-RES)

BETWEEN:

M/S. EASYSHIP TECHNOLOGIES PVT. LTD.,
COMPANY INCORPORATED UNDER THE COMPANIES ACT, 2013,
REPRESENTED BY ITS DIRECTOR,
MR. PRASAD CHULLIKURI
S/O C.H. BHASKAR RAO,
AGED ABOUT 56 YEARS,
SBR ARCADE, NO.39, 44, FIRST FLOOR,
JAMBUSAVARI DINNE MAIN ROAD,
GOTTIGERE, BENGALURU-560083.

PRESENTLY OFFICE AT:
4TH FLOOR, 371/1, SHREYA ARCADE,
80 FEET, 1ST CROSS RD, 8TH PHASE,
GOTTIGERE, KOTHNUR, JP NAGAR,
PHASE 8, BENGALURU-560083.

...PETITIONER

(BY SRI. VENKATESH G., ADVOCATE)

Digitally signed by VIJAYA P
Location: HIGH COURT OF KARNATAKA

AND:

1. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, LGSTO-027,
BMTC BULIDING, 6TH FLOOR,
80 FT ROAD, KORAMANGALA,
BENGALURU 560 095.

...RESPONDENT

(BY SRI. K. HEMAKUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE ORDER U/S.73 OF KGST ACT 2017 DATED 26.06.2024 IN FORM GST DRC-07 BEARING NO. ACCT/LGSTO-27/2AVS3B/2024-25 PASSED BY THE RESPONDENT, HEREIN ENCLOSED AND MARKED AS ANNEXURE-A1 AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Sri. K. Hemakumar, learned Additional Government Advocate accepts notice for the respondents.

2. The petitioner has sought for setting aside of the order passed under Section 73 of the Karnataka Goods and Services Tax Act at Annexure-A1. It is submitted that the notice was sent to the email of the erstwhile Director and also by posting it in the GST portal, which had not come to the notice of the petitioner. It is submitted that

the non-reply to the show-cause notice was due to bona-fide reasons.

3. Learned counsel for the petitioner submits that the allegation of excess claim of ITC in GSTR-3B returns as compared to GSTR-2A returns uploaded by the supplier is a discrepancy which the petitioner would demonstrate that it does not exist by placing necessary material.

4. Taking note of the order having been passed without benefit of any reply of the petitioner on merits, it would be appropriate to remit the matter back to the stage of reply to show-cause notice by affording an opportunity to the petitioner by putting the petitioner on terms.

5. Accordingly, the order at Annexure-A1 is set aside. The matter is remitted to the stage of reply to show-cause notice. Petitioner to pay 10% of the tax amount, which payment would be subject to final adjudication. Petitioner to present himself before the

respondent without further notice on 15.04.2026. All contentions are kept open.

Accordingly, petition is ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR