HC-KAR
NC: 2026:KHC:59501
WP No. 17619 of 2026
CNR: KAHC010387062026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF OCTOBER 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 17619 OF 2026 (T-RES)

BETWEEN:

M/S DEXTEROUR (AUTOMATION APT)
HAVING ITS OFFICE AT NO. 51B, 50-A
BOMMASANDRA INDUSTRIAL AREA
MUKUNDA DAIRY PRODUCTS PRIVATE LIMITED,
BOMMASANDRA JIGANI LINK ROAD,
CONTINENTAL AUTOMOTIVE COMPONENTS INDIA
PRIVATE LIMITED, BENGALURU URBAN,
BENGALUR 560099
REPRESENTED BY ITS PROPRIETOR,
SRI SARANRAJ THANGAVEL

...PETITIONER

(BY SRI. VENKATESH S ARBATTI., ADVOCATE)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

AND:

THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
L G S T OFFICE 025, DGSTO-04,
TTMC BUILDING, BMTC 6TH FLOOR,
80 FEET ROAD, KORAMANGALA,
BENGALURU 560095

...RESPONDENT

(BY SMT.MALAVIKA PRASAD., HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A. QUASHING THE ORDER DATED 11.02.2025 (ANNEXURE C) ACCT/LGSTO-025/DRC-07/2AVs 3B/2024-25 PASSED BY RESPONDENT; B. QUASHING THE ORDER DATED 11.02.2025 (ANNEXURE C) ACCT/LGSTO-025/DRC-07/2AVs 3B/2024-25 PASSED BY RESPONDENT.

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

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The petitioner's grievance is with the Adjudication Order dated 11.02.2025 [*Annexure-C*] under Section 73 of the Karnataka Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 [for short, '*the KGST/CGST Act*']. The Adjudication Order is for the financial year 2020-21 and is because of a mismatch between Form GSTR-3B and Form GSTR-2A.

2. Mr. Venkatesh S. Arbatti, the learned counsel for the petitioner, submits that the petitioner's grievance with the Adjudication Order will be redressed if the petitioner is permitted another opportunity to file response to the Show Cause Notice, and in support of this request, the learned counsel submits that the petitioner has not been served with any of the notices and this stands out with even the respondent failing to mention the details of the service of the intimation or the Show Cause Notice on the reason for mismatch.

3. Mr. Venkatesh S. Arbatti, while inviting this Court's attention to the averments in the Memorandum of Writ Petition, submits that it is because of certain inadvertent error in the Form GSTR - 3B. Ms. Malavika Prasad, a learned High Court Government Pleader who accepts notice for the respondent, is heard.

4. The Adjudication Order is an *ex-parte order*. The petitioner asserts that the intimation/notice is not served and that it can offer explanation for the mismatch between Form GSTR - 2A and Form GSTR-3B explaining the inadvertent errors in the declaration in Form GSTR-3B. The question for consideration is examined in the light of these circumstances and the petitioner's reliance upon the decisions to assert that error in filing the returns cannot result in a liability to pay GST. As such, the petition is favoured by the following:

ORDER

[A] The petition is allowed in-part and the impugned Adjudication Order dated 11.02.2025 [*Annexure-C*] is quashed restoring the proceedings to the respondent.

[B] The petitioner is reserved with liberty to file a response to the Show Cause Notice

dated 03.07.2024 without further notice by ***30.11.2026.***

[C] The petitioner will be at liberty to seek copies of the Show Cause Notice and file response within two [2] weeks from the date of first appearance [***30.11.2026***].

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr