HC-KAR

NC: 2026:KHC:31056
WP No. 18326 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 18326 OF 2026 (T-RES)

BETWEEN:

EMISHA TECHNOLOGY SOLUTIONS LLP
A LIMITED LIABILITY PARTNERSHIP
HAVING ITS OFFICE AT BUILDING NO
HD- 487 WE WORK GALAXY 43,
RESIDENCY ROAD, SHANTHALA NAGAR,
ASHOK NAGAR, BENGALURU - 560025
REPRESENTED BY ITS
DESIGNATED PARTNER,
SHRI SUMIT DAS VISHWAS

...PETITIONER

(BY SRI. PRADYUMNA HEJIB., ADVOCATE)

AND:

THE COMMERCIAL TAX
OFFICER LGSTO - 37
NO 58, 1ST FLOOR,
HAL 2ND STAGE, DEFENCE COLONY,
100 FEET ROAD, INDIRANAGAR,
BENGALURU - 560038.

...RESPONDENT

(BY SRI.K. HEMA KUMAR., AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH ADJUDICATION ORDER BEARING NO. CTO/LGSTO-37/ORDER /2024-25 DATED 28.02.2025 PASSED BY THE RESPONDENT (ANNEXURE-A).

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 28.02.2025 *[Annexure-A]* for the tax period 2020-21 under Section 73[9] of the Central Goods and Services Tax Act/Karnataka Goods and Services Tax Act, 2017 and the relevant Rules under these enactments. The petitioner's response to the Show Cause Notice is considered with the respondent opining that there is no option but to confirm the proceedings because the petitioner has not produced Foreign Investment Remittance Certificate [FIRC] and the Bank Statements.

2. Sri Pradyumna Hejib, the learned counsel for the petitioner and Sri K Hemakumar, a learned Additional Government Advocate, who accepts notice for the respondent, are heard on whether this Court must interfere under Article 226 of the Constitution of India to restore the proceedings for re-examination. The petitioner's case is ***[a]*** that it has begun its business involving '*export of services*' for the financial year 2019-2020 and no proceedings are initiated with the petitioner filing all the Returns, and ***[b]*** that for the tax period 2020-21, the proceedings are initiated and confirmed only on the ground that the petitioner has not produced the copies of the FIRC and the Bank Statements.

3. Sri Pradyumna Hejib submits that the respondent should have confirmed the proceedings only after considering the different documents furnished including the *Letter of Undertaking* and the copies of the sale invoices and the change in the

procedure for issuance of FIRC in the light of the Certificates issued by the petitioner's bankers in terms of Annexure-J series.

4. Sri K Hemakumar, a learned Additional Government Advocate, is heard. This Court must opine that if the petitioner's case is that its Banker has acknowledged remittances to its Non-Resident Rupee Account, the same should have been considered before confirming the proceedings, especially if it could be reasonably opined that the Certificate would be instead of FIRC. Hence the following:

ORDER

[a] The petition is allowed.

[b] The Adjudication Order dated 28.02.2025 *[Annexure-A]* is quashed restoring the proceedings to the respondent calling upon the petitioner to produce Annexure-J series with the respondent once again by ***27.07.2026***.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-