HC-KAR

NC: 2026:KHC:59691
WP No. 26467 of 2026

CNR: KAHC010579052026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 26467 OF 2026 (T-RES)

BETWEEN:

SHRI.SANTHOSH C J
CONTRACTOR,
SON OF SHRI. JAYARAM
AGED ABOUT 33 YEARS,
HAVING OFFICE AT CHALAMSANDRA
HULIYUR DURGA HOBLI
KUNIGAL TALUK, TUMKUR - 572123
KARNATAKA

...PETITIONER

(BY SRI. PRANAY SHARMA Y, ADVOCATE)

AND:

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

1. ASSISTANT COMMISSIONER
   OF COMMERCIAL TAX
   LGSTO -175,
   VANIJYA TERIGE SANKEERNA,
   NEAR SUKRUTHA HOSPITAL,
   SIDDARAMESHWARA EXTENSION
   TUMKUR - 572103

2. THE COMMERCIAL TAX OFFICER
   LGSTO- 175, 1ST FLOOR,
   VANIJYA TERIGE SANKEERNA,
   NEAR SUKRUTHA HOSPITAL,
   SIDDARAMESHWARA EXTENSION

TUMKUR-572103

3. JOINT COMMISSIONER
OF COMMERICAL TAX (ADMIN)
5TH FLOOR, VTK-2, B BLOCK,
KORAMANGALA,
BENGALURU - 560091

4. THE MANAGER
CANARA BANK HULIYUR DURGA
NO.97, KODAVATHI ROAD
KUNIGAL TALUK - 572123

...RESPONDENTS

(BY SRI. K HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER DATED 20.01.2025 PASSED UNDER SECTION 73(9) OF THE CGST ACT AND CORRESPONDING PROVISIONS OF THE KGST ACT FOR THE TAX PERIOD FINANCIAL YEAR 2020-21 BY THE RESPONDENT NO.1 BEARING NO. ACCT/LGSTO-175/TMK/ADJ- 252/24-25. COPY OF THE ORDER DATED 20.01.2025 PASSED UNDER SECTION 73(9) OF THE CGST ACT, 2017 IS 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 B M SHYAM PRASAD

ORAL ORDER

The petitioner has called in question the following which relate to the financial years 2020-2021 and 2021-2022.

For the Financial Year 2020-2021

Sl. No.	***Order/Notice***	***Section of the CGST Act***	***Date***	***Annexures***
1	*Order*	*73(9)*	*20.01.2025*	*A1 & A2*
2	*Summary Order*	*73*		
3	*Show Cause Notice*	*73(1)*	*27.11.2024*	*A3*
4	*Summary of Show Cause Notice*		*28.11.2024*	*A4*
5	*Pre-Intimation*	*73*	*16.11.2024*	*A5*
6	*Notice*	*79(C)*	*05.07.2025*	*C1*

For the Financial Year 2021-2022

Sl. No.	***Order/Notice***	***Section of the CGST Act***	***Date***	***Annexures***
1	*Order*	*73(9)*	*10.03.2025*	*B1*
2	*Summary Order*	*73*	*11.03.2025*	*B2*

3	*Show Cause Notice*	*73(1)*	*28.01.2025*	*B3*
4	*Summar of Show Cause Notice*		*29.01.2025*	*B4*
5	*Pre-Intimation*	*73*	*21.10.2024*	*B5*
6	*Notice*	*79(C)*	*04.07.2025*	*C2*

The question for consideration is: *should this Court intervene to restore the proceedings with opportunity to the petitioner to respond to the corresponding Show Cause Notices which are dated 27.11.2024 and 28.01.2025*?

2. Mr. Y. Pranay Sharma, the learned counsel for the petitioner, submits that this Court may consider intervening as afore in the light of the following circumstances.

[a] The proceedings are commenced based on the data available on the MGNREGA website.

[b] The petitioner has discharged liability for these two financial years in offering

Rs.75,000/- and about Rs.3,50,000/- for these two corresponding years.

[c] The petitioner had availed the assistance of an Accountant who was managing the petitioner's registered e-mail account and there are lapses on the part of the accountant in not furnishing the necessary details as and when the notices and the impugned orders are passed.

[d] The petitioner was not aware of the impugned Adjudication Orders until service of summons in the proceedings commenced in Criminal Miscellaneous No.34/2026 on the file of the Additional Civil Judge and JMFC, Kunigal.

[e] The Authorities have recovered 100% of the tax covered under the impugned

order for the financial year 2020-2021 and about 11.76% of the tax covered under the demand for the financial year 2021-2022.

[f] The petitioner can produce work orders and other documents to justify the tax already offered and to reconcile any difference that they could be.

3. On the other grounds, Mr. Y. Pranay Sharma submits that the Authorities could not have completed the adjudication proceedings before the expiry of three months from the date of issuance of the Show Cause Notice, a ground that has been considered by this Court in granting interim order in W.P.No.17853/2026. However, the learned counsel emphasizes that this Court could, because the petitioner pleads *bonafides* in not participating in the proceedings and because amounts are recovered,

extend an opportunity to the petitioner to produce documents to justify reconciliation.

4. Mr. K. Hema Kumar, the learned Additional Government Advocate who accepts notice for the respondents, submits that the petitioner has been extended every opportunity with the notices/ intimation being sent on the e-mail apart from being uploaded on the *Portal*. In response, Mr. Y. Pranay Sharma submits that the upload on the *Portal* will not be effective because it was on the page which enabled view of *additional notices and orders* and not on the page which enabled the view of notices and orders, a page that an assessee would normally see.

5. Be these contentions as they are, in the peculiarities where 100% of the tax for one financial year and 11.76% of the tax for the other assessment year are recovered with the petitioner contending that he has discharged his liabilities in offering

Rs.75,000/- for the financial year 2020-2021 and about Rs.3,50,000/- for the financial year 2021-2022 that documents can be produced to ensure reconciliation, this Court is of the view that there must be another opportunity *lest* a demand be enforced without considering all the circumstances. Therefore, the following.

ORDER

[A] The petition is allowed-in-part.

[B] The following orders/notices are quashed.

Sl. No.	***Order/Notice***	***Section of the CGST Act***	***Date***	***Annexures***
1	*Order*	*73(9)*	*20.01.2025*	*A1 & A2*
2	*Summary Order*	*73*		
3	*Order*	*73(9)*	*10.03.2025*	*B1*
4	*Summary Order*	*73*	*11.03.2025*	*B2*
5	*Notice*	*79(C)*	*05.07.2025*	*C1*
6	*Notice*	*79(C)*	*04.07.2025*	*C2*

[C] The petitioner is reserved with liberty, without further notice, to file a response

with all the documents and reconciliation with the corresponding respondents by ***02.12.2026***.

[D] The amounts recovered shall be subject to the outcome in the restored proceedings.

[E] The petitioner is also reserved with liberty to file a certified copy of this order in the pending proceedings in Criminal Miscellaneous No.34/2026 on the file of the Additional Civil Judge and JMFC, Kunigal for closure but without prejudice to the Authorities to commence such proceedings based on the outcome in the restored proceedings.

Sd/-
(B M SHYAM PRASAD)
JUDGE

RB
List No.: 1 Sl No.: 8