HC-KAR

CNR: KAHC010676122026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO.30950 OF 2026 (T-RES)

BETWEEN:

SRI. VINAYAKA CARRIERS
13/1, CHANDRASEKHAR
AZAD ROAD, GAVIPURAM, BENGALURU
KARNATAKA - 560 019
REPRESENTED HEREIN BY ITS
SOLE PROPRIETOR
MR. GAVIPURAM LAKSHMINATH GIRIDHAR

...PETITIONER

(BY SRI. NIRMAL MATHEW, ADVOCATE)

AND:

1. JOINT COMMISSIONER
OF COMMERCIAL TAXES
OFFICE OF THE APPELLATE
AUTHORITY, LGSTO-121 DGSTO-3,
BENGALURU - 560 011 KARNATAKA

2. COMMERCIAL TAX OFFICER
DEPARTMENT OF
COMMERCIAL TAXES (AUDIT)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

3.9, TTMC, BMTC BUILDING, II FLOOR,
JAYANAGAR,
BANGALORE - 560 011

...RESPONDENTS

(BY SMT. MALAVIKA PRASAD, HCGP)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) QUASH THE REJECTION ACKNOWLEDGMENT DATED 22.07.2026 IN BEARING NO.29AEUPG8784L3Z8 AT ANNEXURE-P BY R-1 AND DIRECT THE 1ST RESPONDENT TO DE NOVO HEAR BEARING NO.29AEUPG8784L3Z8 ANNEXURE-L DATED 27.03.2026 BY R-2 APPEAL FILED BY THE PETITIONER AND PASS A REASONED ORDER ON MERITS AFTER HEARING THE PETITIONER IN ACCORDANCE WITH LAW, WITHIN SUCH TIMEFRAME AS MAY BE DEEMED APPROPRIATE BY THIS HON'BLE COURT; b) PASS SUCH OTHER OR FURTHER ORDERS AS THIS HON'BLE COURT MAY DEEM FIT IN THE FACTS AND CIRCUMSTANCES OF THE CASE, IN THE INTERESTS OF JUSTICE AND EQUITY.

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

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

HC-KAR
NC: 2026:KHC:61031
WP No. 30950 of 2026
CNR: KAHC010676122026

ORAL ORDER

The petitioner's grievance is with its appeal *[Annexure-P]* being rejected on the ground that a certified copy has not been furnished. Mr. Sherry Samuel and Mr. Nirmal Mathew, the learned counsels for the petitioner and Ms. Malavika Prasad, a learned High Court Government Pleader, who accepts notice for the respondents, are heard on whether the appeal could have been rejected on the ground that a certified copy has not been furnished in the light of this Court's Order dated 24.08.2026 in the writ petition in W.P. No.26493/2026.

This Court, in the writ petition in W.P. No.26493/2026, has interfered to restore the appeal after hearing a learned Additional Government accepting the canvass that with effect from 26.12.2022 with the substitution of Rule 108[3] of the Central Goods and Services Tax Rules/Karnataka Goods and Services Tax Rules, 2017, a self-attested copy of the impugned Order can be uploaded only if the impugned Order is not automatically populated on the portal at the time of filing

of this appeal. This proposition is not in dispute. This Court, for reasons of parity, must interfere and restore the appeal for reconsideration. Hence the following:

ORDER

The petition is allowed, setting aside the rejection of the petitioner's appeal in terms of *Annexure – P* restoring the proceedings stipulating that the petitioner shall, without further notice appear before the Appellate Authority on ***30.11.2026*** and further stipulating that, to meet all exigencies, the petitioner shall also file a self-attested copy of the impugned Adjudication Order on the first date of appearance.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-