HC-KAR

NC: 2026:KHC:65140-DB
WA No. 2263 of 2026

CNR: KAHC010680062026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF NOVEMBER, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE K.S. HEMALEKHA

WRIT APPEAL NO.2263 OF 2026 (T-RES)

BETWEEN:

M/S. HARDIK GOWDA,
A PROPRIETORSHIP FIRM,
HAVING OFFICE AT NO.G8,
BRIGADE GARDENS,
19 CHURCH STREET,
BENGALURU-560001
REPRESENTED BY ITS PROPRIETOR,
SHRI HARDIK GOWDA.

...APPELLANT

(BY SRI. VIKRAM HUILGOL, SENIOR ADVOCATE A/W
SRI. GIRISH BHARADWAJ, ADVOCATE)

Digitally signed by
MAHALAKSHMI B M
Location: High Court
of Karnataka

AND:

1. THE ADDITIONAL COMMISSIONER OF
COMMERCIAL TAXES (ENFORCEMENT),
SOUTH ZONE, VTK-2 BUILDING,
RAJENDRANAGARA, KORAMANGALA,
BENGALURU - 560047.

2. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT)-1.6,
DGSTO-1, 5TH FLOOR,
BMTC BUILDING, YESHWANTHPUR,
BENGALURU - 560022.

3. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (ENFORCEMENT)-
25, SOUTH ZONE, ROOM NO.404,
4TH FLOOR, VTK-2 BUILDING,
RAJENDRANAGARA, KORAMANGALA,
BENGALURU - 560047.

…RESPONDENTS

(BY SRI. ADITYA VIKRAM BHAT, AGA)

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT, 1961, PRAYING TO SET ASIDE THE ORDER DATED 10.07.2026 PASSED BY THE HON'BLE SINGLE JUDGE IN W.P.NO.12182/2026 (T-RES); ALLOW W.P.NO.12182/2026 (T-RES) AND QUASH THE FIVE SHOW CAUSE NOTICES DATED 25.03.2026 BEARING FILE NO.ADCOM/ENF/SZ/ACCT-25/INS-80/23-24, TOGETHER WITH DRC-01 REFERENCE NOS. ZD290326140502K, ZD290326140631H, ZD290326140742C, ZD903261408248 AND ZD290326140902C FOR FY 2020-21 TO FY 2024--25 RESPECTIVELY, BEING ANNEXURES-A TO E TO THE WRIT PETITION AND ETC.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MRS. JUSTICE K.S. HEMALEKHA

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. For the reason stated in the application-I.A.No.2/2026, the same is allowed. The delay of 50 days in filing the present appeal is condoned.

2. The appellant has filed the present appeal impugning the order dated 10.07.2026 [**the impugned order**] passed by the learned Single Judge in W.P.No.12182/2026 [T-RES]. The appellant had filed the said petition impugning the show cause notices dated 25.03.2026 issued for the financial years from 2020-21 to 2024-25 [**the show cause notices**]. The said impugned show cause notices were issued under Section 74 of the Central Goods and Services Tax Act, 2017 [**the CGST Act**] read with Section 122 of the Karnataka Goods and Services Tax Act, 2017 [**the KGST Act**], inter alia, alleging discrepancies between the turnover declared in the income tax returns and the Goods and Services Tax [**GST**] returns for the relevant financial years; invalid declaration of exempted and non-GST supply; and application of incorrect GST rates on supplies, amongst other allegations.

3. The appellant contended that the proceedings initiated for financial year 2020-21 had been dropped, as the concerned authority was satisfied with the GST returns furnished by the appellant.

4. The learned Single Judge declined to entertain the writ petition on the ground that the challenge was directed against the show cause notices and that the appellant had full opportunity to contest the same on such grounds as may be advised. It was further observed that the adjudicating authority was required to comply with the principles of natural justice and that the appellant's remedy was not foreclosed. Although the time provided to the appellant to respond to the show cause notices had expired, the learned Single Judge, with the consent of the parties, reserved liberty to the appellant to appear before the adjudicating authority on 21.09.2026 and also granted liberty to respond to the show cause notices.

5. This Court is informed that, pursuant to the said liberty so granted, the appellant appeared before the adjudicating authority and sought copies of the documents relied upon in support of the show cause notices, which, as submitted by the learned counsel for the Revenue-State, have been supplied to the appellant.

6. We are unable to accept, at the threshold, that there is any jurisdictional error in issuance of the show cause notices that would

warrant interference by this Court in proceedings under Article 226 of the Constitution of India. As rightly noted by the learned Single Judge, the appellant is not precluded from raising all objections and grounds as may be advised. The adjudicating authority is also required to follow the principles of natural justice before taking an informed decision.

7. In view of the above, we find no grounds to interfere with the impugned order. The appeal is, accordingly, dismissed.

8. Pending interlocutory applications stand disposed of.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(K.S. HEMALEKHA)
JUDGE

AT, List No.: 2 Sl No.: 6