HC-KAR
NC: 2026:KHC:62377
WP No. 33465 of 2026
CNR: KAHC010729282026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 11TH DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 33465 OF 2026 (T-RES)

BETWEEN:

ARUN ALOYSIUS BARNES
AGED ABOUT 57 YEARS
S/O FRED DAVID BARNES
NO. 8015, TOWER 8, PRESTIGE GARDEN,
BAY BEHIND CRPF, AVALAHALLI,
DODDABALLAPUR ROAD, YELAHANKA,
BENGALURU URBAN KARANTAKA 560064.

...PETITIONER

(BY SRI. VENKATANARAYANA G.M.,ADVOCATE)

AND:

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

COMMERCIAL TAX OFFICER
OFFICE OF THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES, LOCAL GOODS AND
SERVICES TAX OFFICE - 152, NO. 80/8,
2ND FLOOR, SAMAYA TOWER,
KODIGEHALLI MAIN ROAD,
TATA NAGAR, BANGALORE - 560 092.

...RESPONDENT

(BY SRI.K HEMA KUMAR., AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO

DECLARING THE IMPUGNED ORDER BEARING REFERENCE NO. CTO/LGSTO-152/DRC 07/EXPORT/2025-26 ANNEXURE-A ISSUED VIDE FORM GST DRC-07 BEARING REFERENCE NO. ZD2912251884441 DATED 24.12.2025 ANNEXURE-A1 AS PASSED BY THE RESPONDENT NO. 1 UNDER THE PROVISIONS OF SECTION 73 OF THE CGST ACT, 2017 AND THE CORRESPONDING PROVISIONS OF THE KARNATAKA GOODS AND SERVICES TAX ACT, 2017, AND QUASH AND SET ASIDE THE SAME, INCLUDING THE CONSEQUENTIAL DEMAND OF IGST OF RS. 32,12,678/-, INTEREST OF RS. 21,23,008/- AND PENALTY OF RS. 3,21,268/-, AGGREGATING TO RS. 56,56,954/-B. REMAND BACK THE MATTER TO THE RESPONDENT AUTHORITIES FOR FRESH CONSIDERATION.

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

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

ORAL ORDER

The petitioner is served with the Adjudication Order dated 30.04.2024 under Section 73 of the Central Goods and Services Tax Act, 2017/the Karnataka Goods and Services Tax Act, 2017 [for short, *'the Act'*] relevant to the tax period 2018-19.

When the petitioner has called in question such Adjudication Order before this Court in W.P.No.30057/2026 [T-RES], this Court, while examining whether the petitioner has made out grounds for restoration of the proceedings with opportunity to file response to the relevant show cause notice, has allowed the writ petition in-part by the order dated 14.10.2026 quashing the Adjudication Order, the Summary thereof and the Recovery Notice with opportunity to the petitioner to file response to the Show Cause Notice.

The petitioner in this writ petition has called in question the Adjudication Order that is relevant to the tax period 2021-22 and this order is also an *ex-parte* order. Sri G. M. Venkatanarayana, the learned counsel for the petitioner, and Sri. K. Hema Kumar, a learned Additional Government Advocate who accepts notice for the respondent, are heard for the disposal of the petition. This Court has in the order dated

14.10.2026 in W.P.No.30057/2026 [T-RES] observed thus:

> *"If indeed the petitioner can rely upon these documents to contend that what is brought to tax is turnover from zero rated supplies and there cannot be a demand, this Court answers the question in the affirmative in favour of the petitioner. The next reason is the bonafides pleaded in asserting that the petitioner has registered his consultant's e-mail ID [sandeep.ramaswamy@ gnbassociates.in] for the registration on the GST Portal, that this consultant has not informed the petitioner about the notices/intimation and that the petitioner's specific case is that the amount covered under the impugned Order is fully recovered."*

For reasons of parity, given the similarity in circumstances, the following:

ORDER

[A] The petition is allowed in-part.

[B] The Adjudication Order dated 24.12.2025 is quashed, and the proceedings are restored to the stage of the Show Cause Notice dated 10.09.2025 with an opportunity to the petitioner to file a further response calling upon the Authority to examine all circumstances and pass a detailed order.

[C] The petitioner shall file such a response without further notice on ***30.11.2026***.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr