HC-KAR
CNR: KAHC010740832026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 33880 OF 2026 (T-RES)

BETWEEN:

MR. SANJAY GARG
AGED ABOUT 55 YEARS,
PROPRIETOR,
M/S. PANKAJ STEEL,
NO. 18, PANKAJ STEELS,
MRR LANE, BANGALORE,
BENGALURU URBAN,
KARNATAKA-560 002.

...PETITIONER

(BY MS. ADITHI S., ADVOCATE)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

AND:

1. COMMERCIAL TAX OFFICER
LOCAL GOODS AND SERVICES
TAX OFFICE-110, 1ST FLOOR,
BMTC-TTMC BUILDING,
JAYANAGARA 4TH BLOCK,
BENGALURU-560 011.

2. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LOCAL GOODS AND SERVICES
TAX OFFICE-110, 1ST FLOOR,

BMTC-TTMC BUILDING,
JAYANAGARA 4TH BLOCK,
BENGALURU-560 011.

...RESPONDENTS

(BY SMT.JYOTI M MARADI., HCGP)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE (1) SHOW CAUSE NOTICE DATED 17.05.2025 ISSUED BY 1ST RESPONDENT REF NO. JCCT(A)/DGSTO-3/A-74/292, (II) SUMMARY OF THE SHOW CAUSE NOTICE DATED 17.05.2025 REF NO. JCCT(A)/DGSTO-3/A-74/292 AND (III) SUMMARY IN FORM DRC-01A ISSUED BY THE RESPONDENT FOR THE TAX PERIOD APRIL 2018 TO MARCH 2019 REF NO. ZD290525065290B (ANNEXURE - A A1 AND A2); II. QUASHING THE EX-PARTE ORDER OF ADJUDICATION UNDER SECTION 74(1) AND 74(3) DATED 29.09.2025 PASSED BY THE RESPONDENT REF NO. CTO(LGSTO)-110/DRC-07/2025-26, ALONG WITH SUMMARY OF THE ORDER DATED 29.09.2025 PASSED BY THE 1ST RESPONDENT FOR THE TAX PERIOD APRIL 2018 TO MARCH 2019 REF NO. ZD290925228099S (ANNEXURE B AND B1); III. QUASHING THE NOTICE UNDER SECTION 79(1)(C) DATED 02.03.2026 ISSUED BY THE RESPONDENT REF NO. CTO/LGSTO-110/NOTICE U/S 78/2025-26, (ANNEXURE - C).

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 question examined is should this Court interfere with the impugned Adjudication Order dated 29.09.2025 under Section 74 of the Central Goods and Services Tax Act, 2017/ Karnataka Goods and Services Tax Act, 2017 [for short, *'the Act'*] and the even dated Summary thereof [*Annexures-B and B1*], to extend an opportunity to the petitioner to respond to the Show Cause Notice dated 17.05.2025 and the Summary thereof. The Show Cause Notice dated 17.05.2025 and the Summary thereof are produced as *Annexures-A to A2*.

The petitioner has not responded to the Show Cause Notice, and this has resulted in the Adjudication Order. Ms. Adithi S., the learned counsel for the petitioner, and Ms. Jyoti M. Maradi, a

learned High Court Government Pleader, who accepts notice for the respondents, are heard for the disposal of the petition.

The petitioner's case is that just before the Show Cause Notice dated 17.05.2025 he was diagnosed with terminal illness and had to undergo surgery and that he was under treatment for a long period thereafter. In fact, Ms. Adithi S., points out from the records that the petitioner was diagnosed with the terminal illness on 13.03.2025; that he underwent surgery on 01.04.2025 and that he continued to be under prolonged treatment. These circumstances show *bonafides* for non-participation and hence this Court opines that there must be another opportunity to the petitioner to respond to the Show Cause Notice and the Summary thereof. In the light of the afore, the following:

ORDER

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

[B] The impugned Adjudication Order dated 29.09.2025 and the Summary thereof *[Annexures-B and B1]* are quashed.

[C] The petitioner is reserved with liberty to file Response to the Show Cause Notice dated 17.05.2025 and the Summary thereof with the first respondent, without further notice, by ***03.12.2026*** or such further time as the first respondent may allow.

SD/-
(B M SHYAM PRASAD)
JUDGE

AN/-