HC-KAR
CNR: KAHC010746642026

NC: 2026:KHC:61211
WP No. 33983 of 2026

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. 33983 OF 2026 (T-RES)

BETWEEN:

MRS. SHARMA GLASS AND PLYWOODS
HAVING ITS OFFICE AT NO. 107,
NEAR CHANNAKESHAVA SCHOOL,
BIDRAHALLI VILLAGE,
BANGALORE-560049.
REPRESENTED BY ITS
PROPRIETOR/DIRECTOR.

...PETITIONER

(BY SRI. VEERESH MAHESH UPPIN.,ADVOCATE)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

AND:

THE COMMERCIAL TAX OFFICER
LGSTO-37, OFFICE OF THE ASSISTANT
COMMISSIONER OF COMMERCIAL TAX,
LGSTO-37, NO.58, 1ST FLOOR,
HAL 2ND STAGE, DEFENSE COLONY,
100 FEET ROAD, INDIRANAGAR,
BANGALORE-560038.

...RESPONDENT

(BY SMT.MALAVIKA PRASAD., HCGP)

CNR: KAHC010746642026

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE ORDER DATED 29.07.2024 BEARING NO. CTO/LGSTO-37/ORDER-SCRUTINY/2024-25 AND BEARING ASSIGNMENT NO.14654/04.03.2004 OF JCCT(A) DGSTO-05 ANNX-F; B. DIRECTING THE RESPONDENT TO PERMUT THE PETITIONER TO PARTICIPATE IN THE PROCEEDINGS BEARING NO. CTO/LGSTO-37/ORDER-SCRUTINY/2024-25 AND BEARING ASSIGNMENT NO. 14654/04.03.2004 OF JCCT(A) DGSTO-05 ANNEXURE-F.

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 Adjudication Order dated 29.07.2024 *[Annexure-F]* under Section 73 of the Central Goods and Services Tax Act, 2017/ Karnataka Goods and Services Tax Act, 2017 [for short, *'the Act'*]. The respondent has confirmed the Show Cause Notice proposition stating thus:

> *"6. The dealer has been provided with sufficient and reasonable opportunities to file objections and personal hearing also provided on*

10.06.2024 @ 11:00 am the tax payer has not appeared for personal hearing nor filed any reply through e-mail or web, or to discharge the tax along with applicable interest, but they have not availed themselves of the same for the reasons best known to them.

7. In view of the above, I am inclined to confirm all the proceedings initiated in the subject Show Cause Notice. Accordingly, I proceed to pass the following Order U/s.73 of the Central Goods and Services Act/Karnataka Goods and Services Tax Act, Section 50 of CGST Act/KGST Act read with Section 61 of the CGST Act for the tax periods mentioned above."

2. Mr. Veeresh M. Uppin, the learned counsel for the petitioner, and Ms. Malavika Prasad, a learned High Court Government Pleader, who accepts notice for the respondents, are heard to examine whether this Court must intervene to extend an opportunity.

3. Mr. Veeresh M. Uppin submits that the petitioner has not filed a Response, nor participated in the personal hearing *bonafide* believing that it has been extended opportunity to file Response until 29.06.2024, that an opportunity of personal hearing would be extended, as is the practice, after the Reply is filed and that the petitioner has also prepared objections but has not filed the objection, and again for *bonafide* reasons. The learned counsel also submits that the proceedings are commenced in the premise that the petitioner has claimed excess *Input Tax Credit* when the details in Form GSTR-2A is compared with the details in Form GSTR-3B filed by the petitioner, but the petitioner can file documents to bring about a reconciliation between these two Returns.

4. Ms. Malavika Prasad, a learned High Court Government Pleader accepts notice is heard for the disposal of the petition. In the light of the reasons

offered and because it is shown to this Court's satisfaction [*placing reliance on Annexure-E*] that the petitioner was indeed extended an opportunity to file Reply on 29.06.2024, which is after the date referred to in the Adjudication Order, this Court is inclined to extend an opportunity. Hence the following:

ORDER

[A] The petition is allowed in-part quashing the impugned Adjudication Order dated 29.07.2024 *[Annexure-F].*

[B] The petitioner is reserved with liberty to file Response to the Show Cause Notice dated 10.06.2024 and produce the documents as contemplated under Circular No.183/15/2022-GST dated 27.12.2022 for reconciliation with the respondent, without further notice, by

03.12.2026 or such further time as the respondent may allow.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-