



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**  
**DATED THIS THE 2<sup>ND</sup> DAY OF JULY, 2024**  
**BEFORE**  
**THE HON'BLE MR JUSTICE S SUNIL DUTT YADAV**  
**WRIT PETITION NO. 26454 OF 2023 (T-RES)**

**BETWEEN:**

1. SHRI MUNIBYRE GOWDA GANESH  
SON OF MUNIBYRE GOWDA,  
AGED ABOUT 58 YEARS,  
DODDAGATTIGANNABBE POST,  
BANGALORE RURAL - 562 114.

... PETITIONER

(BY SRI. MUDRABETTU CHAITANYA VENKATESH., ADVOCATE)

**AND:**

1. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX  
GST EAST COMMISSIONERATE,  
TRAFFIC AND TRANSIT MANAGEMENT CENTRE,  
BMTC BUS STAND, HAL AIRPORT ROAD,  
DOMLUR, BENGALURU - 560 071.
2. THE COMMISSIONER OF CENTRAL TAX  
GST COMMISSIONERATE,  
OFFICE OF THE PRINCIPAL COMMISSIONER,  
OF CENTRAL TAX GST, BENGALURU EAST,  
TRAFFIC AND TRANSIT MANAGEMENT CENTRE,  
BMTC BUS STAND, HAL AIRPORT ROAD,  
DOMLUR, BENGALURU - 560 071.
3. THE DEPUTY COMMISSIONER OF CENTRAL TAX  
EAST DIVISION -07  
GST COMMISSIONERATE,  
BENGALURU EAST,





BMTC BUS STAND,  
HAL AIRPORT ROAD, DOMLUR,  
BENGALURU - 560 071.

... RESPONDENTS

(BY SRI. ARAVIND V CHAVAN., ADVOCATE FOR R1 TO R3)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO i) QUASH THE SHOW-CAUSE NOTICE DATED 27/04/2021 VIDE REFERENCE NO. GEXCOM/ADJN/ST/COM/441/2021-ADJN ISSUED BY R1 HEREIN MARKED AS ANNEXURE-A AND ETC.

THIS PETITION COMING ON FOR PRELIMINARY HEARING THIS DAY, THE COURT MADE THE FOLLOWING:

### **ORDER**

The petitioner has sought for setting aside of the show cause notice at Annexure-'A' dated 27.04.2021 and the Order-in-Original at Annexure-'B' dated 25.08.2023 passed by respondent No.1.

2. It is the case of the petitioner that while passing the Order-in-Original, the respondent Authority has specifically observed at para-10.4 that though the noticee had sought adjournment and personal hearing was fixed on 11.07.2022, on the date of personal hearing, the Chartered Accountant Sri P. Mohan Raju, the authorised representative of the noticee was present and stated that



the works carried out were Government contracts and they were not in a position to furnish copy of such contracts on the ground that noticee was hospitalized and in light of non-furnishing of such documents, the respondent Authority has proceeded to pass the order.

3. It is also noticed by the observations made at paras-15.6 and 15.7 that the Work Order/Agreement are not produced for the years in question, viz., Financial Years 2015-16 and 2016-17.

4. It is the contention of learned counsel for the petitioner that the work done pursuant to the Work Orders of Departments of State Government would fall within the exemption list and accordingly, in light of the order having been passed in the absence of documents which the petitioner possesses and which would reveal that the work executed is for a Government entity, it would be necessary to relegate the matter to the Assessing Officer. The contentions raised hereinabove makes out a case for the matter being remanded to the Assessing Officer to



reconsider the matter afresh upon the petitioner producing documents to indicate that the work executed was for Government entities for the relevant period of time.

5. Accordingly, the order at Annexure-'B' dated 25.08.2023 is set aside. The matter is remitted for fresh consideration. The petitioner is permitted to produce the documents to support his contention that work was executed for Government entities and upon production of such documents as regards the relevant years in question, the respondent Authority is permitted to pass appropriate orders after considering the documents and taking note of the contentions raised regarding the aspect of liability. All contentions are kept open.

Accordingly, the petition is ***disposed off.***

**Sd/-  
JUDGE**



VGR