



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF JULY, 2025

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 12543 OF 2025 (T-RES)

BETWEEN:

M/S MUNI NAGA REDDY HUF
REP. BY KARTA SRI MUNI NAGA REDDY
S/O LATE MUNISWAMY REDDY
AGED 75 YEARS,
SENIOR CITIZEN BENEFIT NOT CLAIMED NO.33/1,
CHOKKANA HALLI, JAKUR POST,
YELAHANKA, BENGALURU - 560064
PAN: AAHHM0490D
GSTIN: 29AAHHM0490D1Z9

...PETITIONER

(BY SRI. NAGABUSHANA M, ADVOCATE)



AND:

1. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
LGSTO - 152, NO.80/8, SAMAYA TOWERS,
2ND FLOOR, TATA NAGAR MAIN ROAD,
KODIGEHALLI
BENGALURU - 560 092



2. THE DEPUTY COMMISSIONER
OF COMMERCIAL TAXES (AUDIT)-5.7
DGSTO - 5, ROOM NO.605, 6TH FLOOR,
'B' BLOCK, VTK - 2
KORAMANGALA
BENGALURU - 560 047

3. THE STATE OF KARNATAKA
REP. BY ITS PRINCIPAL SECRETARY ,
COMMERCIAL TAXES DEPARTMENT,
M S BUILDING, DR. B R AMBEDKAR VEEDHI
BENGALURU - 560001

...RESPONDENTS

(BY SRI. K. HEMAKUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH AND SET ASIDE THE IMPUGNED ADJUDICATION ORDERS UNDER SECTION 73 OF GOODS AND SERVICE ACT 2017 FOR THE PERIOD APRIL 2020 TO MARCH 2021 VIDE ORDER NO.DCCT(A)-5.7/DGSTO-5/ADJU/NO.113/2024-25 DATED 13.09.2024 PASSED BY RESPONDENT NO.2 (ANNEXURE-C) AND ORDER NO. ACCT/LGSTO-152/DRC 07/3B VS 2A/2024-25 DATED 11.01.2025 PASSED BY RESPONDENT NO.1 (ANNEXURE-E) AND ETC.

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

CORAM: HON'BLE MR. JUSTICE SURAJ GOVINDARAJ



ORAL ORDER

1. The petitioner is before this Court, seeking for the following relief:

"i. Issue a writ of certiorari or any other appropriate writ, order or direction to quash and set aside the impugned adjudication orders under section 73 of goods and service act 2017 for the period April 2020 to March 2021. Vide Order No.DCCT (A)-507/DGSTO-5/ADJU/No.113/2024-25 dated 13.09.2024 passed by Respondent No.2; (Annexure C); and Order No.ACCT/LGSTO-152/DRC 07/3B VS 2A/2024-25 dated 11.01.2025 passed by Respondent No.1; Annexure E);

ii. Pass such other or further orders as this Hon'ble Court may deem fit in the facts and circumstances of the case, in the interest of Justice and equity."

2. The short grievance of the petitioner is that the impugned orders at Annexures - C and E has been passed without issuance of any notice on the petitioner.
3. Sri.K.Hemakumar, the learned Additional Government Advocate would however submit that e-mail notice has been sent on 29.11.2024 and a reminder was sent on 30.12.2024 despite which the petitioner did not appear and as such the orders were passed.



4. On enquiry with learned AGA as to whether there is any system put in place by the respondents indicating an acknowledgment for delivery of the e-mail, he submits that there is no such system.

5. This is a case where though e-mail is claimed to have been sent by Revenue, the petitioner contends that the e-mail has not been received. It would therefore be required for the respondents to establish a system to ascertain delivery of e-mail notices, when the said e-mail was opened and when the email was read, so that these kind of situations could be avoided.

6. In the above circumstances, since the petitioner had not participated in the proceedings, I pass the following:

ORDER

- i) The Writ Petition is allowed;

- ii) The impugned order No.DCCT(A)-5.7/DGSTO-5/ADJU/No.113/2024-25 dated 13.09.2024 passed by respondent No.2 at Annexure - C and the impugned order



No.ACCT/LGSTO-152/DRC 07/3B VS
2A/2024-25 dated 11.01.2025 passed by
respondent No.1 at Annexure - E, are set
aside;

- iii) The matter is remitted for fresh consideration by respondent No.1.
- iv) Petitioner shall appear before respondent No.1 without requirement of any further notice on 4th August, 2025 at 2:30 P.M. and submit his reply in such document as the petitioner intends to rely upon and respondent No.1 shall proceed thereafter, in accordance with law;
- v) Though the above matter is disposed off, to enable response to file a compliance with the above general directions, re-list on 22nd August, 2025.

**SD/-
(SURAJ GOVINDARAJ)
JUDGE**

KG
List No.: 1 Sl No.: 13