



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 17TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 22647 OF 2022 (T-RES)

BETWEEN:

M/S. EDGE SOLUTIONS
HAVING ITS REGISTERED OFFICE AT
NO.91, LAKSHMI NIVAS
GROUND AND 2ND FLOOR
5TH CROSS, BULLET KRISHNAPPA LAYOUT
KODIGEHALLI, MAIN ROAD,
VIDYARANYAPURA
BANGALORE - 560 097

ALSO AT NO. 167-168,
10TH MAIN, 3RD PHASE,
PEENYA INDUSTRIAL AREA
BENGALURU 560 058

RERPEENTED HEREIN BY ITS PARTNER
MR. GURU RAJA SUBBA RAO

(REGISTRAR UNDER INDIAN PARTNERSHIP ACT 1932) ...PETITIONER

(BY SRI. SANDEEP HUILGOL., ADVOCATE)



AND:

1. THE JOINT COMMISSIONER OF
CENTRAL TAX, BENGALURU NORTH
COMMISSIONERATE
HMT BHAVAN, GANGA NAGAR
BENGALURU - 560 032
2. THE PRINCIPAL COMMISSIONER OF
CENTRAL TAX,
BENGALURU NORTH COMMISSIONERATE



HMT BHAVAN
GANGA NAGAR
BENGALURU 560 032

3. THE UNION OF INDIA
REPRESENTED HEREIN
BY THE SECRETARY
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NORTH BLOCK
NEW DELHI 110 001
4. GOODS AND SERVICES TAX COUNCIL
REPRESENTED HEREIN BY THE CHAIRPERSON
5TH FLOOR, TOWER II,
JEEVAN BHARTI BUILDING
JANPATH ROAD,
CONNAUGHT PLACE
NEW DELHI 110 001
5. CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS
REPRESENTED HEREIN BY THE CHAIRMAN
DEPARTMENT OF REVENUE
MINISTRYOF FINANCE
NORTH BLOCK
NEW DELHI 110 001
6. THE STATE OF KARNATAKA
REPRESENTED HEREIN
BY THE PRINCIPAL SECRETARY
FINANCE DEPARTMENT
GOVERNMENT OF KARNATAKA
VIDHANA Soudha
BENGALURU - 560 001

...RESPONDENTS

(BY SRI. AKASH B SHETTY., ADVOCATE FOR R1 TO R5;
SRI. K. HEMA KUMAR, AGA FOR R6)

THIS WP IS FILED UNDER ARTICLE 226 OF CONSTITUTION
OF INDIA PRAYING TO QUASH THE IMPUGNED ORDER DATED
20.06.2022 BEARING OIO NO.06/GST/2022-23 AND DIN



202255700000016081D PASSED BY THE R1 U/S 74 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017, FOR THE TAX PERIODS JULY 2017 TO MARCH 2020 TOGETHER WITH THE ANNEXED COMPUTATION SHEET ANNEXURE-A.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN B-GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

"(i) Quashing the impugned order dated 20.06.2022 bearing OiO No. 06/GST/2022-23 and DIN 2022055700000016081D. passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017, for the tax periods July 2017 to March 2020 together with the annexed computation sheet (Annexure A);

(ii) Declaring that the denial of Input Tax Credit to the Petitioner solely on the basis of a mere mismatch between the details of Input Tax Credit that were autopopulated in its Form GSTR-2A and which it rightly claimed in its Form GSTR-3B, is unconstitutional, arbitrary and ultra vires the scheme and object of the Central Goods and Services Tax Act, 2017, and Karnataka Goods and Services Tax Act, 2017;



(iii) Pass such other or further orders as this Hon'ble Court may deem fit in the facts and circumstances of the case, and in the interests of justice and equity."

2. Though several contentions have been urged by both sides in support of their respective claims, the issue in controversy between the parties is directly and squarely covered by the judgment of this Court in the case of ***M/S Pramur Homes And Shelters Vs. The Union of India and Ors. in WP No.33081/2025 dated 11.12.2025.***

3. In the said judgment, this Court formulated two points for consideration, which reads as under:

(i) Whether clubbing/consolidation/bunching/ combining of multiple tax periods/financial years in a Single/Composite Show cause notice issued under Section 73 / 74 of the CGST/ KGST Act , 2017 is permissible and valid in law?

(ii) Whether the impugned Show cause notice dated 30.09.2025 issued by the 4th respondent to the petitioner for the tax periods/financial years from 2019-20 to 2023-24 under Section 74 of the CGST/ KGST Act, 2017 warrants interference by this Court in the present petition?



4. Issue No.1 was answered by this Court in favour of the petitioner by holding as under:

Point No.(i) is accordingly answered in favour of the petitioner/tax payer/assessee by holding that clubbing/ consolidation/ bunching/ combining of multiple tax periods/financial years in a Solitary/Single/Composite Show cause notice issued under Section 73/74 of the CGST/KGST Act is illegal, invalid, impermissible and without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act.

5. So also point No.2 was also answered by this Court in favour of the petitioner by quashing the impugned Show Cause Notice by holding as under:

“Re: Point No.(ii);

9. While dealing with **Point No. (i)** supra, I have already come to the conclusion that clubbing / consolidation / bunching/ combining of multiple tax periods/financial years in a Solitary/Single/Composite Show cause notice issued under Section 73 / 74 of the CGST / KGST Act is illegal, invalid, impermissible and



without jurisdiction or authority of law and contrary to the provisions of the CGST / KGST Act. In the instant case, a perusal of the impugned Show cause notice dated 30.09.2025 will indicate that the same encompasses and pertains to multiple tax periods/financial years, viz., from 2019-20 to 2023-24, which is impermissible in law and consequently, the impugned Show cause notice and all further proceedings pursuant thereto are also vitiated and deserve to be quashed reserving liberty to the respondents to initiate any action/proceedings in accordance with law.

Point No.(ii) is also accordingly answered in favour of the petitioner/tax payer/assessee by holding that the impugned Show cause notice dated 30.09.2025 issued by the 4th respondent to the petitioner for the tax periods/financial years from 2019-20 to 2023-24 under Section 74 of the CGST/KGST Act is illegal, invalid, impermissible, arbitrary and without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act and the impugned show cause notice and all further proceedings, orders, notices pursuant thereto deserve to be quashed by reserving liberty in favour of the respondents to initiate proceedings in accordance with law.



10. *In the result, I pass the following:*

ORDER

(i) *Petition is hereby allowed.*

(ii) *The impugned show-cause notice at Annexure-A dated 30.09.2025 issued by respondent No.4 and all further proceedings, orders, notices etc., pursuant thereto initiated/to be initiated by the respondents are hereby quashed.*

(iii) *The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest / defend the same in accordance with law.”*

6. The issue in controversy involved in the present petition also relates to clubbing/consolidation/bunching/combining of multiple tax periods/financial years/block periods in a Single/Composite Show cause notice, which has already been held to be invalid and illegal by this Court in ***M/S Pramur Homes And Shelters's case*** referred to Supra.

7. Under these circumstances, the impugned show cause notice dated 01.02.2021 at Annexure-D as well as order dated



20.06.2022 passed by respondent No.1 at Annexure-A deserve to be quashed.

8. In the result, I pass the following:

ORDER

(i) Petition is hereby allowed and disposed of in terms of ***M/S Pramur Homes And Shelters Vs. The Union of India and Ors. in WP No.33081/2025 dated 11.12.2025.***

(ii) The impugned show-cause notice at Annexure-D dated 01.02.2021 and impugned order at Annexure-A dated 20.06.2022 and all further proceedings, orders, notices etc., pursuant thereto initiated/to be initiated by the respondents are hereby quashed.

(iii) The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest / defend the same in accordance with law.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**

MDS
List No.: 3 Sl No.: 0