



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6885 OF 2026 (T-RES)

BETWEEN:

GANGES INTERNATIONAL P. LTD.
A COMPANY INCORPORATED UNDER
THE COMPANIES ACT, 2013
HAVING REGISTERED ADDRESS AT
SEDARAPET INDUSTRIAL ESTATE,
SEDARAPET,
PONDICHERRY - 605 111
ALSO AT 51, 5TH FLOOR, TOWER A MIS,
DEETA CONSTRUCTION PVT. LTD.,
DEVERABISANAHALLI,
BENGALURU - 560 103
REPRESENTED BY
ANTONY JEBASTIN THIRAVIAM
S/O AROCKIYASAMY,
AGED 58 YEARS
AUTHORIZED SIGNATORY.

...PETITIONER

(BY SRI. DEEPAK BHASKAR., ADVOCATE)

AND:

ASSISTANT COMMISSIONER OF TAX
OFFICE OF THE ASSISTANT COMMISSIONER
OF CENTRAL TAX, DIVISION - 5,
BENGALURU SOUTH COMMISSIONERATE
6TH FLOOR, A WING,
KENDRIYA SADAN, KORAMANGALA,
BANGALORE-560 034.

...RESPONDENT

(BY SRI. ARAVIND V CHAVAN., ADVOCATE)





THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, 1950 PRAYING TO QUASHING THE IMPUGNED ORDER IN ORIGINAL BEARING OIO NO. 61/2025-2026/AC/SD5 DATED 10.12.2025 PASSED AND ISSUED BY THE RESPONDENT (ANNEXURE A) AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Petitioner has challenged the order-in-original dated 10.12.2025 at Annexure-A.

2. In terms of the said order, there has been adjudication and the Authority after having noticed certain discrepancies relating to excess availment of Input Tax Credit (ITC), ITC availed on invoices of non-existing suppliers, non-payment of GST under Reverse Charge Mechanism (RCM), excess ITC availed in respect of RCM entries and other aspects, has adjudicated and raised a demand after recording a finding that the petitioner had availed of ineligible ITC.



3. Learned counsel for the petitioner submits that wherever there is mismatch and difference in the ITC availed in Form GSTR 3B as compared to the details in Form GSTR 2A, the assessing authority ought to follow the procedure prescribed in terms of Circular No.183/15/2022-GST dated 27.12.2022.

4. Attention is drawn to para 3 and 4 of the circular and it is submitted that the procedures put in place so as to deal with the discrepancies between the declarations in Form GSTR 3B and the contents in Form GSTR 2A. It is submitted that such procedure not having been followed, the impugned order ought to be set aside and the matter be remanded.

5. Various other contentions have been raised including that the authority ought not to have taken action regarding wrongful availment of ITC unless action was taken against the supplier.



6. Sri. Aravind V. Chavan, learned counsel appearing for the respondent submits that the petitioner ought to have raised such contention before the assessing officer including as regards non following of the procedure prescribed in the circular.

7. The contention regarding non-following of the procedure does not appear to be controverted. In light of the same, it would be appropriate taking note of the order making detailed reference to wrongful availment of ITC, to set aside the impugned order at Annexure-A and remit the matter for reconsideration while observing that the mismatch between ITC availed in Form GSTR 3B as compared to the details in Form GSTR 2A is to be permitted to be reconciled in terms of the procedure prescribed in the Circular No.183/15/2022-GST dated 27.12.2022.

8. All other contentions raised by the petitioner herein could also be raised once again before the



assessing officer as the order at Annexure-A is being set aside. In light of setting aside of the order of adjudication, the consequential demand at Annexure-B is set aside. All contentions of the petitioner are kept open.

9. Petitioner to appear before respondent without further notice on 21.04.2026. The matter to be proceeded for reconsideration from the stage of reply to the show cause notice.

10. Accordingly, the petition is ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP