



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 22ND DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO.9575 OF 2026 (T-RES)

BETWEEN:

M/S. BHOO DEVELOPERS,
HAVING AN OFFICE AT NO.6/2,
GROUND FLOOR, 5TH CROSS,
BRINDAVAN LAYOUT,
RAMASWAMY PALYA,
MARATHAHALLI POST,
BENGALURU-560037.
REP BY ITS PARTNER
MR. AKSHAY SOUMYA VISHNU P S.

...PETITIONER

(BY SRI ANKITH JAIN, ADVOCATE)

AND:

1. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT) - 5.4,
5TH FLOOR, ROOM NO.504,
A BLOCK, VTK-2,
KORAMANGALA, BENGALURU-560 047.
2. ADDITIONAL COMMISSIONER OF
COMMERCIAL TAXES (ENFORCEMENT) SOUTH,
6TH FLOOR, ROOM NO. 604,
VTK-2 BUILDING, RAJENDRANAGARA,
KORAMANGALA, BENGALURU-560 047.

...RESPONDENTS

(BY SRI. K.HEMA KUMAR, AGA FOR R1 AND R2)





THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND ORDER BEARING NO.DCCT(A)-5.4/GST(ADJ)/2025-26 DATED 01.07.2025 PASSED UNDER SECTION 73(9) OF THE CGST/KGST ACT IN FORM GST DRC-07 BY THE RESPONDENT NO.1 ANNEXURE-A. PASS SUCH OTHER ORDER OR DIRECTION AS THIS HON'BLE COURT DEEMS FIT IN THE INTERESTS OF JUSTICE AND EQUITY.

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

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

ORAL ORDER

The petitioner has called in question the validity of the order at Annexure-A, whereby the authority has completed adjudication proceedings under Section 73(9) of the KGST Act, 2017 and raised a demand.

2. The learned counsel for the petitioner submits that the petitioner did not make out reply to the show cause notice due to bonafide lapses. It is submitted that in light of serious financial prejudice that would be caused if the order is allowed to stand, the petitioner may be granted an opportunity of reply to the show cause notice and accordingly matter may be remitted back by putting the petitioner on terms.



3. The learned Additional Government Advocate Sri K. Hema Kumar would submit that the show cause notice was in fact served and the petitioner is solely responsible for not having participated in the proceedings.

4. Perused the order at Annexure-A. The authority has taken note of the audit finding and recorded finding regarding non-payment of GST and development charges to the land owner. The authority has noticed that despite several opportunities, the petitioner has not made out any reply to the show cause notice and accordingly has proceeded to confirm the grounds raised in the show cause notice.

5. Taking note of the nature of issue, the proper adjudication of which requires a response touching legal and factual aspects, the request of the petitioner for an opportunity may be considered by putting the petitioner on terms. The order at Annexure-A is set aside. The matter is remitted providing an opportunity to the petitioner to make a reply to the show cause notice. The petitioner is put on terms by directing the petitioner to deposit 10% of the tax demanded. The petitioner to appear before respondent No.1 without notice



on 25.05.2026. All contentions on merits are kept open. The deposit to be paid by the next date of hearing.

6. Accordingly, the petition is disposed of.

**Sd/-
(S SUNIL DUTT YADAV)
JUDGE**

MD
List No.: 1 Sl No.: 6

