



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 13047 OF 2026 (T-RES)

BETWEEN:

1. M/S TECH DESIRE INFRA PRIVATE LIMITED
NO. 182, KHATA NO. 443,
UDIPALYA VILLAGE 1,
KANAKAPURA MAIN ROAD,
BENGALURU - 560 082
REPRESENTED BY ITS DIRECTOR
SRI. GOLLEVAR MALLESH,
S/O. AKULWAR SURYAKANTH,
RESIDING AT FLAT NO. B3334,
BRIGADE MEADOWS,
KANAKAPURA MAIN ROAD,
SAALUHUNASE, KAGALLIPURA,
BENGALURU - 560 082
(UNDER REGISTERED COMPANIES ACT 1956)

... PETITIONER

(BY SRI. GOWRISHANKAR PRASAD H R., ADVOCATE)

AND:

1. THE COMMISSIONER OF COMMERCIAL TAXES
VANIJYA TERIGE KARYALAYA,
GANDHINAGAR,
BENGALURU - 560 009





2. THE COMMERCIAL TAX OFFICER, (AUDIT-3.3),
DGSTO-3, BMTC BUS STAND,
1ST FLOOR, JAYANAGAR 4TH BLOCK,
BENGALURU - 560 011
3. THE COMMERCIAL TAX OFFICER,
LGSTO-120, BMTC BUS STAND,
1ST FLOOR, JAYANAGAR 4TH BLOCK,
BENGALURU - 560 011
4. THE JOINT COMMISSIONER OF COMMERCIAL TAXES,
(APPEALS-3), BMTC BUS STAND,
SHANTI NAGAR,
BENGALURU - 560 027

... RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASHING THE FOLLOWING IMPUGNED ADJUDICATION ORDERS PASSED UNDER SEC. 73 OF THE GST ACT, I) BEARING NO. CTO(AUDIT)-3.3/GST DRC-07/29/2024-25 IS PRODUCED ALONGWITH SYSTEM GENERATED ORDER AND SUMMARY OF THE ORDER IN FORM DRC-07 BEARING REFERENCE NO. ZD2907241050897, ALL DATED 31-07-2024, FOR THE FINANCIAL YEAR (FY) 2019-20 AS PER ANNEXURES - A (1), (2) AND (3) HEREWITH 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 validity of the orders of adjudication passed under Section 73 of the CGST / KGST Act at Annexures-A, B and C series.

2. It is the contention of the petitioner that for the same tax period, 2 orders are passed at Annexures-A and C series on the same ground of mismatch of Input Tax Credit (ITC). Insofar as the order at Annexure-B1, it is submitted that the order at Annexure-B1 is passed noticing discrepancies between GSTR-1 and GSTR-3B. It is further submitted that as all the orders passed are ex parte orders, the petitioner may be granted an opportunity to take their stand by way of reply to the show cause notice. It is submitted that the lapse in not replying to the show cause notice was bonafide as the registration was cancelled in the year 2023 itself.

3. Learned Additional Government Advocate submits that the notices were served as is evident from



the observations made in the impugned orders. Accordingly, it is submitted that the petitioner is liable in light of non-participation in the proceedings.

4. Perused the orders.

5. It is the contention of the petitioner that orders at Annexures-A and C series are passed regarding the same tax period and amounts to duplication of orders. Insofar as all the impugned orders, admittedly the orders are ex-parte orders. In light of the assertion of the petitioner as noticed above, it would be appropriate to remit the matter for reconsideration by putting the petitioner on terms. Such order is required to be passed in light of the factual findings which petitioner submits would be demonstrated upon material to be placed before the Authority.

6. Accordingly, the orders at Annexures - A series, B series and C series are set aside. The matter is remitted to the 2nd respondent for adjudication from the stage of



reply to the show cause notice. All proceedings remitted for reconsideration are to be adjudicated by the 2nd respondent. Petitioner is to be put on terms and is directed to pay 10% of the demand of the tax at Annexure-A series and B series. All contentions on merits are kept open.

7. Petitioner to appear before the 2nd respondent without further notice on 25.05.2026.

8. Petition is accordingly ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP