



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 16096 OF 2026 (T-RES)

BETWEEN:

M/S PAXAL FUEL CORPORATION
OLD NO.777, 777A, NEW NO.24,
9TH MAIN, JAYANAGAR 4TH BLOCK,
BENGALURU-560 011.

(A PARTNERSHIP FIRM REGD.

UNDER THE GST ACT, 2017

REPRESENTED BY

SRI PRATIK BHANDARI,

S/O B. CHAMPALAL BHANDARI,

AGED ABOUT 29 YEARS,

AUTHORISED REPRESENTATIVE

...PETITIONER

(BY SRI. Y.C. SHIVAKUMAR., ADVOCATE)

AND:

THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES

(AUDIT)-3.4, DGSTO-3, ROOM NO.225,
2ND FLOOR, TTMC, 'B' BLOCK,





BMTC BUILDING, SHANTINAGAR,
BENGALURU-560 027.

...RESPONDENT

(BY SRI.K. HEMA KUMAR., AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE EX-PARTE ORDER OF ADJUDICATION UNDER SECTION 73 OF THE GST ACTS, DATED 23.12.2025 PASSED BY THE RESPONDENT AS AT ANNEX-A; TO RELEGATE THE MATTER TO THE SHOW CAUSE NOTICE LEVEL SO THAT THE PETITIONER WILL HAVE AN OPPORTUNITY TO PRODUCE THE BOOKS OF ACCOUNTS BEFORE THE RESPONDENTS.

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

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD



ORAL ORDER

The petitioner has called in question the Order of Adjudication dated 23.12.2025 under Section 73[9] of the Central Goods and Services Tax Act, 2017 [*for short, 'the Act'*] on the ground that it has not been served with the Show Cause Notice though the Order refers to the Show Cause Notice being sent to the registered *e-mail ID*. Sri Y C Shivakumar, the learned counsel for the petitioner, and Sri K Hemakumar, the learned Additional Government Advocate, who accepts notice for the respondents, are heard.

Sri Y C Shivakumar submits that though the impugned order refers to the Show Cause Notice being sent to the registered *e-mail ID*, the petitioner is categorical in stating that this notice is not addressed to the petitioner's *e-mail ID* prior to the date of the Order of adjudication and it is uploaded on the portal only after the said Order with Sri K Hemakumar pointing out that the Assessing Officer has also



recorded that the efforts to communicate through the known telephone numbers have been futile.

This Court is inclined to interfere with the Order of Adjudication because the adjudication is essentially on the ground that the petitioner has not responded to the Show Cause Notice without reasoning otherwise with the petitioner asserting that the Show Cause Notice was not sent to the registered *e-mail ID*. This Court must observe that the petitioner must have a real opportunity before being called upon to answer the demand including tax, interest, and penalty in excess of Rs.1,13,40,548/-. Hence the following:

ORDER

[a] The petition is allowed in part.

[b] The Order of Adjudication dated 23.12.2025 *[Annexure-A]* is quashed restoring the proceedings to the respondent for due consideration reserving liberty to



the petitioner to file a detailed response to the Show Cause Notice dated 29.09.2025 by **06.07.2026** leaving open all questions for due consideration.



Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-