



CNR: KAHC010311602026

NC: 2026:KHC:36484-DB
WA No. 1302 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 16TH DAY OF JULY, 2026
PRESENT
THE HON'BLE MR. JUSTICE S.G.PANDIT
AND
THE HON'BLE DR. JUSTICE K.MANMADHA RAO
WRIT APPEAL NO. 1302 OF 2026 (T-RES)

BETWEEN:

1. ASSISTANT COMMISSIONER
OF CENTRAL TAX
CIRCLE-IV, CENTRAL TAX AUDIT-1
COMMISSIONERATE, 2ND FLOOR,
BMTc, TTMC, BANASHANKARI,
BENGALURU-560070.
2. ADDITIONAL COMMISSIONER
OF CENTRAL TAX,
CENTRAL TAX AUDIT-1
COMMISSIONERATE 2ND FLOOR,
BMTc, TTMC, BANASHANKARI,
BENGALURU – 560070.
3. SUPERINTENDENT OF CENTRAL TAX,
SG-4. CENTRAL TAX AUDIT-1
COMMISSIONERATE, 2ND FLOOR,
BMTc, TTMC, BANASHANKARI,
BENGALURU – 560070.
4. DEPUTY/ASSISTANT COMMISSIONER
OF CENTRAL TAX,
RANGE CED-2, EAST DIVISION 2,
BENGALURU EAST COMMISSIONERATE.
TTMC/BMTc BUILDING,
OLD AIRPORT ROAD,
BENGALURU – 560071.





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5. ADDITIONAL/JOINT COMMISSIONER
OF CENTRAL TAX,
RANGE CED-2, EAST DIVISIONS 2,
BENGALURU EAST COMMISSIONERATE,
TTMC/BMTC BUILDING,
OLD AIRPORT ROAD,
BENGALURU-560071.
6. SUPERINTENDENT OF CENTRAL TAX,
BENGALURU SOUTH COMMISSIONERATE,
BENGALURU, 1ST FLOOR, C R BUILDING
QUEENS ROAD, SHIVAJI NAGAR,
BENGALURU-560001.
7. COMMISSIONER OF CENTRAL TAX (AUDIT)
CENTRAL TAX AUDIT-1
COMMISSIONERATE, 2ND FLOOR,
BMTC, TTMC, BANASHANKARI,
BENGALURU – 560070.

...APPELLANTS

(BY SRI. UNNIKRISHNAN M.,ADVOCATE)

AND:

M/S. OZONE FACILITY MANAGEMENT PVT. LTD.,
REPRESENTED HEREIN BY ITS DIRECTOR
MR. MEDIPALLI SREEHARI,
HAVING ITS REGISTERED OFFICE AT NO.38,
OZONE URBANA INFRA DEVELOPERS PVT. LTD.,
2ND FLOOR, ULSOOR ROAD,
BANGALORE – 560042.

...RESPONDENT

(BY SRI. SANDEEP HUILGOL.,ADVOCATE)

THIS WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE ORDER DATED 17/12/2025 PASSED BY THE LEARNED SINGLE JUDGE IN THE CASE OF WP NO.33952/2025 AND STAY THE OPERATION AND EFFECT OF THE ABOVE SAID ORDER DATED 17/12/2025 AT THE EARLIEST AND ETC.

THIS APPEAL, COMING ON FOR ORDERS, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:



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CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
AND
HON'BLE DR. JUSTICE K.MANMADHA RAO

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

Heard learned counsel Sri.Raghunandan.K.S., for
Sri.Unnikrishnan.M., learned counsel for appellants and
learned counsel Sri.Sandeep Huilgol for respondent.
Perused the entire writ appeal papers.

2. The respondent was before the learned Single
Judge in W.P.No.33952/2025 questioning the common
show cause notice issued under Section 74 of the
CGST/KGST Act, 2017 for the tax periods 2019-20 to
2023-24. Learned Single Judge under impugned order
dated 17.12.2025 allowed the writ petition and quashed
the common show cause notice. However, liberty was
reserved to initiated appropriate proceedings in
accordance with law.



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3. This Court in W.A.No.1751/2024 and connected matters by judgment dated 24.04.2026 has held that the consolidated/common show cause notice is permissible and wherever the matter was at the stage of submitting reply to the show cause notice, the matter was remitted back to the Adjudicating Authority to consider the objections and to pass appropriate order.

4. Following the above judgment dated 24.04.2026 in W.A.No.1751/2024, the present appeal needs to be allowed. Hence, the following:

ORDER

- a) Writ appeal is allowed.
- b) Order dated 17.12.2025 in W.P.No.33952/2025 is set aside.
- c) The matter is remitted back to the Adjudicating Authority to receive objections and proceed further to pass



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appropriate order in accordance with
law.

- d) The respondent herein is granted four weeks time from the day this order is uploaded on the website of this Court, to file objections to the common show cause notice dated 03.09.2025 and 10.09.2025 issued under Section 74 of the CGST/KGST Act, 2017.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(DR.K.MANMADHA RAO)
JUDGE**

NC
CT:bms
List No.: 1 Sl No.: 20