



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 13TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 38059 OF 2025 (T-RES)

BETWEEN:

M/S PRAGATHI ENTERPRISES
NEAR NENJUNDESWARA PETOL BUNK
KG HALLI TAKEL KOLAR
KARNATAKA-563 137
REPRESENTED BY ITS PROPRIETOR
SHRI. SRINIVAS KEMPAHALLI EARAPPA
PROPRIETORSHIP CONCERNED

... PETITIONER

(BY SMT. BHARGAVI S V., ADVOCATE)

AND:

1. THE COMMISSIONER OF COMMERCIAL TAXES
VANIJYA THERIGE BHAVAN,
GANDHINAGAR,
BENGALURU-560 009
2. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES/COMMERCIAL TAX OFFICER
LOCAL GOODS AND SERVICES TAXES OFFICE -180
BINDU BUILDING, NEAR DOME LIGHT CIRCLE
KOLAR, KARNATAKA - 563 101

... RESPONDENTS

(BY SRI. HEMAKUMAR, AGA)





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NC: 2026:KHC:1865
WP No. 38059 of 2025

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO (I) QUASH THE ADJUDICATION ORDER FOR THE PERIOD 2018-19 VIDE ORDER DATED 28.03.2024 VIDE NO.ACCT/LGST-180/ADJUDICATION/ORDER/E-WAY VS 3B/2023-24, AND THE DRC-07 BEARING REF NO. ZD2903240780493 PASSED BY 2ND RESPONDENT AT ANNEXURE-C AND C1 AND ETC.

THIS PETITION COMING ON FOR FRESH MATTERS LIST THIS DAY, ORDER WAS MADE THEREIN AS UNDER:
CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Petitioner has called in question the correctness of the adjudication order for the period 2018-19, copy of which is enclosed at Annexure-C.

2. It is the case of the petitioner that the order of adjudication passed under Section 73(9) read with Section 75, Section 122, Section 50 of the Karnataka Goods and Services Tax Act, 2017 read with Rule 142 of the Karnataka Goods and Services Tax Rules, 2017, was an order that was passed ex-parte. It is submitted that the



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notices were not served. It is further submitted that though notices were stated to have been sent through email to the email ID of the petitioner, petitioner is not familiar with electronic communication and accordingly, not being aware of the show cause notice has not replied to the same. It is further submitted that the Court may take note of the bonafide lapse and set aside the order of adjudication and remand the matter for adjudication afresh reserving liberty to the petitioner to file reply to the show cause notice.

3. Perused the order of adjudication dated 28.03.2024. Learned Additional Government Advocate upon instructions submits that notice has been issued to the registered email ID, which details are available in the GST registration documents and it is the burden of the tax payer to take appropriate steps to make out reply.

4. Taking note that the order of adjudication is passed without any reply of the petitioner, it would be



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appropriate to afford an opportunity to the petitioner to make out his reply to the show cause notice which would meet the ends of justice.

5. Accordingly, taking note that the impugned order of adjudication at Annexure-C is an order that is passed ex-parte, in light of the discussion made above, it would be appropriate to set aside the order at Annexure-C and remit the matter to the stage of reply to show cause notice. The reply to the show cause notice to be made within a period of 2 weeks from today.

6. Petitioner to be present before respondent No.2 along with reply to the show cause notice on 28.01.2026 at 11.30 a.m. Needless to state, if the petitioner does not avail of the opportunity by presenting himself before respondent No.2 on the date fixed, relief of reopening the proceedings extended to the petitioner would stand recalled. In light of the lapse of the petitioner, petitioner to



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pay a sum of Rs.10,000/- to the High Court Legal Services Authority.

7. Accordingly, petition is ***disposed of***. All contentions are kept open.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP