HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 28767 OF 2025 (T-RES)

BETWEEN:

M/S SKANDA MARKETERS
NO.1, GROUND FLOOR,
PENUKONDA ROAD, PAVAGADA,
TUMKUR-561202.
REPRESENTED BY ITS
PROPRIETOR SRI. T.S. SRINIVASULU

...PETITIONER

(BY SRI. ATUL KRISHNA RAO ALUR.,ADVOCATE)

AND:

1. STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF FINANCE.
GOVERNMENT OF KARNATAKA,
AMBEDKAR VEEDHI,
BENGALURU 560 001.

2. THE COMMERCIAL TAX OFFICER,
SUB OFFICE-172, BEHIND SHANKAR MUTT,

CORDIAL SCHOOL ROAD,
RAGHAVENDRA COLONY,
MADHUGIRI 572132

3. COMMERCIAL TAX OFFICER, (AUDIT),
BEHIND SHANKAR MUTT,
SRI. RAGHAVENDRA BADAVANE,
MADHUGIRI - 572132

...RESPONDENTS

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

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A) ISSUE A WRIT OF CERTIORARI OR WRIT IN THE NATURE OF CERTIORARI QUASHING THE ADJUDICATION ORDER PASSED UNDER SECTION 73 OF THE CGST/KGST ACT, BY RESP-3 VIDE ORDER NUMBER CTO (AUDIT)/M.GIRL./36/2023-24 DATED 31/08/2024 MARKED AT ANNEXURE-G IN SO FAR AS THE PETITIONER IS CONCERNED; B) ISSUE A WRIT OF CERTIORARI OR WRIT IN THE NATURE OF CERTIORARI QUASHING THE DEMAND IN DRC 07 ISSUED UNDER THE CGST/KGST ACT, BY RESP-3 VIDE REFERENCE NO. ZD2908241133188 DATED 31/08/2024 MARKED AT ANNEXURE-H IN SO FAR AS THE PETITIONER IS CONCERNED; C) ISSUE A WRIT OF DECLARATION OR WRIT IN THE NATURE OF DECLARATION,

DECLARING THAT, THE RESP-3 WAS NOT RIGHT IN PASSING THE SECOND ORDER UNDER SECTION 73 OF THE KGST/CGST ACT, FOR THE PERIOD 2019-20, IN SO FOR AS THE PETITIONER IS CONCERNED; D) ISSUE A WRIT OF MANDAMUS OR A WRIT IN THE NATURE OF MANDAMUS DIRECTING THE RESPONDENT TO CONSIDER THE WAIVER APPLICATION FILED UNDER SECTION 128A IN FORM GST SPL-02 AND ETC.

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

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

ORAL ORDER

The petitioner is faced with two orders under Section 73 of the Karnataka Goods and Services Tax Act, 2017 [*KGST Act*] /Central Goods and Services Tax Act, 2017 [*CGST Act*] read with other provisions thereof. The first Order is dated 06.08.2024 [*Annexure - B*], and the second Order is dated 31.08.2024 [*Annexure - F*]. These orders are for the period between April 2019 and March 2020. The petitioner contends that after the first order dated 06.08.2024 it has filed an application under the *Amnesty Scheme* and therefore seeks direction to the authorities to decide on such application.

2. It is seen from the impugned orders that the petitioner has been served with both the Intimation in Form GST DRC-01A and the Show Cause Notice preceding these two orders, but the petitioner has filed no response and that these proceedings are because some turnovers have been excluded. Further, these proceedings are begun and concluded by two different officers. The first order is by the Commercial Tax Officer, SGSTO-172, Madhugiri, and the second order is by the Commercial Tax Officer [Audit], Madhugiri.

3. Ms. Akshatha Kodli, the learned counsel for the petitioner, and Sri K. Hema Kumar, the learned Additional Government Advocate, are heard for the disposal of the petition. Sri K. Hema Kumar is justified in pointing out that these orders have come about because the petitioner has not filed the response to the relevant Show Cause Notices and the Intimation in Form GST DRC-01A.

4. However, this Court is of the view that both the impugned orders must be jettisoned restoring the proceedings to the respondent for due adjudication with liberty to the petitioner to file detailed objections leaving open all contentions because the proceedings are by two different officers based on two notices which are even dated and because though the second order dated 31.08.2024 records in one place that the petitioner has filed a response on 22.08.2024 in another place it is recorded that the petitioner has failed to show cause

to the notice. This Court, at this stage, finds that there need not be any direction for consideration of the application under the *Amnesty Scheme* because details of such application are not part of the proceedings. In the light of the afore, the following

ORDER

The Orders dated 06.08.2024 [*Annexure-B*] and 31.08.2024 [*Annexure-F*] are quashed and both these proceedings are restored to the second respondent for due consideration with liberty to the petitioner to file reply and additional documents by ***06.07.2026***.

Sd/-
(B M SHYAM PRASAD)
JUDGE

NV