HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 5TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 16281 OF 2026 (T-RES)

BETWEEN:

R.R. INFRATECH
A PROPRIETORSHIP CONCERN
OF SHRI K. RAJESH
SON OF SHRI K. SEKAR RAJU
AGED 39 YEARS
HAVING OFFICE AT NO. 1424
B BLOCK, VENKATA DEVI NIVAS,
NEAR UCO BANK,
SAHAKAR NAGAR,
BENGALURU – 560 092
EMAIL: SRIVATSALAW@GMAIL.COM
PHONE:8971470774

...PETITIONER

(BY SRI. PRADYUMNA HEJIB., ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES, (AUDIT)-5.7
DGSTO-5
VTK-2, B BLOCK, 5TH FLOOR,
ROOM NO. 508,
NEAR NATIONAL GAMES VILLAGE,
KORAMANGALA,
BENGALURU – 560 047

...RESPONDENT

(BY SRI. K. HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A

WRIT/ORDER/DIRECTION IN THE NATURE OF CERTIORARI OR ANY OTHER WRIT OR WRITS AS DEEMED FIT BY THIS HON'BLE COURT TO QUASH ADJUDICATION ORDER NO. ACCT (AUDIT-5.7)/(ADJ)-/DRC-07/2024-25 DATED 29.04.2024 ISSUED BY THE FIRST RESPONDENT (ANNEXURE-AL AS WELL AS THE SUMMARY OF ORDER IN FORM GST DRC-07 DATED 30.04.2024 (ANNEXURE-B) AND ETC.,

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 Adjudication Order dated 29.04.2024 and the Recovery Notice dated 17.04.2026. The Adjudication Order and its Summary are produced as Annexures-A and B, and the Recovery Notice is produced as Annexure-C. The petitioner has also been issued with the Endorsement dated 02.04.2026 *vide* Annexure-E informing the petitioner that it cannot be allowed waiver of interest and penalty because it has not availed the benefit of GST Amnesty Scheme 2025 [for short, *'the Amnesty Scheme'*] in filing a declaration before 30.06.2025. The proceedings relate to the tax period 2018-2019.

2. Admittedly, when served with a pre-intimation in Form GST DRC 13, the petitioner has offered a part of the demand covered under the impugned Demand Notice and the remaining amount prior to the date of the impugned Adjudication Order. The Amnesty Scheme notified *vide* the Notification dated 08.10.2024 is amended in terms of the Notification dated 11.02.2025. The petitioner, which has paid the tax demand prior to 31.03.2025, would have been entitled to the benefit of the Amnesty Scheme if it had uploaded a declaration before 30.06.2025 furnishing all the details, but the benefit under the Amnesty Scheme is rejected on the ground that the petitioner has not uploaded the declaration.

3. Sri Pradyumna G.H., the learned counsel for the petitioner, is categorical in stating that though the petitioner has called in question the Adjudication Order and the Recovery Notice the petitioner's grievance would be addressed if the petitioner is permitted to avail the benefit under the Amnesty Scheme even now; and in elaboration the learned counsel canvasses the following

[a] A Co-ordinate Bench of this Court in W.P.No.102773/2026 [T-RES] *vide* order dated 17.03.2026 has opined that the Notification dated 08.10.2024 employs the expression '*may*' and therefore the timelines would be directory and not mandatory.

[b] If the stipulation on 30.06.2025 is only directory, the authorities could not have issued the Endorsement dated 02.04.2026 and should have permitted the petitioner to upload a declaration furnishing the details of the tax paid and the other details while examining the petitioner's case for waiver of interest and penalty under the Amnesty Scheme.

4. Sri Hema Kumar K., the learned Additional Government Advocate for the respondents, submits that the petitioner cannot deny the fact that it was informed about the Amnesty Scheme and its entitlement over registered email ID and that it has not availed the benefit despite such repeated intimation and the learned Additional Government Advocate submits that the petitioner having failed to avail the opportunity cannot now contend that he is entitled to file a declaration beyond 30.06.2025.

5. This Court must observe that the Endorsement dated 02.04.2026 informs the petitioner that it is not entitled to the benefit under the Amnesty Scheme because the required declaration was not filed within time despite intimation. However, a Co-ordinate Bench of this Court in W.P.No.102773/2026 [T-RES] has declared

that the timelines are not mandatory but directory and that the department has erred in law in strictly interpreting the timelines to upload.

6. This Court is of the considered view that the respondent, who has issued the Endorsement dated 02.04.2026, will have to consider the petitioner's request in the light of this Court's afore conclusion and then opine why if the timelines are directory, the petitioner must not be given the benefit of filing a declaration even now when the petitioner asserts that the demand had crystallized before the date notified in the notification and it had offered the tax in full. In the light of the afore, the following:

ORDER

[A] The petition is allowed in-part quashing the respondent's Endorsement dated 02.04.2026 [*Annexure-E*] with liberty to the petitioner to file a certified copy of this order and a copy of the order dated 17.04.2026 in W.P.No.102773/2026 within four [4] weeks from the date of receipt of a copy of this order with the respondent.

[B] The respondent is called upon to consider the petitioner's request to file a declaration now and seek waiver of interest and penalty in the light of the opinion expressed by this Court in WP No.102773/2026 unless this decision has not attained finality.

[C] It is needless to observe that when the petitioner's request for filing of declaration is now open, the authorities cannot be precipitous in demanding interest or penalty.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
List No.: 2 Sl No.: 8