NC: 2026:KHC:29342
WP No. 17013 of 2026

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 17013 OF 2026 (T-RES)

BETWEEN:

M/S. FLAGSHIP CONSTRUCTION LLP
INCORPORATED UNDER
THE INDIAN PARTNERSHIP ACT
REPRESENTED BY ITS DESIGNATED PARTNER
YASEEN AHMED SHERIFF
AGED ABOUT 43 YEARS
NO.16/4, REDIFICE SIGNATURE,
4TH, HOSPITAL ROAD, BENGALURU,
BENGALURU RURAL-560 051.

...PETITIONER

(BY SRI. M N SHANKARE GOWDA., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
LGSTO-21, NO. 19/3, 2ND FLOOR,
CUNNINGHAM ROAD,
BENGALURU- 560 052.

2. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (AUDIT)-1.1
DGSTO-01, 5TH FLOOR, BMTC BUILDING,
YESHWANTPUR,
BENGALURU - 560022.

3. THE COMMERCIAL TAX OFFICER,
LGSTO-21, NO. 19/2 2ND FLOOR,
CUNNIGHAM ROAD,
BENGALURU - 560 052.

...RESPONDENTS

(BY SRI.K HEMA KUMAR., AGA)

THIS W P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE ORDER OF ADJUDICATION DATED 03.01.2025 IN NO. ACCT/LGSTO-21/ADJ-01/T.NO-934/2024-25 FOR THE TAX PERIOD 2020-21 PASSED BY THE 1ST RESPONDENT (ANNEXURE -H) AND THE ORDER OF ADJUDICATION DATED 03.01.2025 IN NO. ACCT/(A)-1.1/GST/ DRC-7/ 58/ T.NO-654/2024-25 PASSED BY THE 2ND RESPONDENT (ANNEXURE -K) FOR THE TAX PERIOD 2020-21 ON THE GROUND THAT THE SAME ARE WITHOUT JURISDICTION, IN VIOLATION OF PRINCIPLES OF NATURAL JUSTICE AND CONTRARY TO THE PROVISIONS OF CGST/SGST ACTS IN THE PETITIONERS CASE; ISSUE A WRIT OF MANDAMUS OR A WRIT OR ORDER OR DIRECTION IN THE NATURE OF WRIT OF MANDAMUS DIRECTING THE 1ST AND 2ND RESPONDENTS TO PERMIT THE PETITIONER TO AMEND FORM NO. DRC-03 DATED 24.03.2021 TO ANNEXURE-E REFLECT THE YEAR AS FINANCIAL YEAR 2020-21 INSTEAD OF FINANCIAL YEAR 2019-20 EITHER THROUGH ONLINE OR MANUAL MEANS, IN THE PETITIONERS CASE.

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

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

ORAL ORDER

The petitioner, which is a Registered Taxable Person under the GST regime, has called in question the following orders.

[a] The Adjudication Order dated 03.01.2025 in No. ACCT/LGSTO-21/ADJ-01/T.No.934/2024-25 by the first respondent for the tax period 2020-21 [Annexure-H];

[b] The Adjudication Order dated 03.01.2025 in No. ACCT/(A)-1.1/GST/DRC-7/58/T. No.654/2024-25 by the second respondent [Annexure-K] for the same tax period.

The petitioner also seeks directions to the respondents to permit it to amend Form DRC-03 dated 24.03.2021 which is appended to this writ petition as *Annexure-E*.

2. Sri M. N. Shankare Gowda, the learned counsel for the petitioner, on 10.06.2026 has argued

for interference with the impugned orders on these grounds. First, on the ground that the Adjudication Orders are by the different authorities for the same tax period; second, on the ground of amendment to Form GST DRC-03 dated 24.03.2021 is permissible. To support the first ground, the learned counsel submits that the first and the second respondents could not have passed two Adjudication Orders on similar grounds for the same tax period.

3. Sri M. N. Shankare Gowda, insofar as the second ground, relies upon the decision of High Court of Bombay in ***Rajesh Developer Private Limited and another V. Union of India and Others*** in ***W.P.[L] No.3736/2024*** and canvasses that ***[a]*** the petitioner by an inadvertent error has mentioned the tax period as April 2019 - March 2020 in Form GST DRC - 03 instead of April 2020 - March 2021; ***[b]*** the petitioner has no tax dues for the period April 2019 – March 2020; ***[c]*** if indeed the authorities could

verify that there is any due for the tax period April 2019 – March 2020, they could recommence the proceedings.

4. Sri K. Hema Kumar, the learned Additional Government Advocate, does not dispute that two Adjudication Orders could not have been for the same tax period while pointing out that the first Adjudication Order is after scrutiny under Section 61 of the Central Goods and Services Tax Act/Karnataka Goods and Services Tax Act, 2017 [for short, *'the Act'*] and the second Adjudication Order is after audit as contemplated under Section 65 of the Act. This should be conclusive insofar as the petitioner's grievance with two Adjudication Orders.

5. On the petitioner's request for amendment of Form GST DRC-03 dated 24.03.2021, Sri K. Hema Kumar submits that the authorities cannot permit amendment of the intimation in GST DRC-03 in the

absence of enabling statutory provisions and the difficulties that would be encountered such as that this intimation, like other intimations, are filed digitally on the portal designed and managed by the Central Government Authorities.

6. This Court must observe that neither of these two submissions can undermine the basis upon which the Bombay High Court has observed that there must be permission to amend the intimation. The Bombay High Court has observed that given the diversity in which the assessee and the traders operate, they could have limited expertise and resources and there is every likelihood of an inadvertent and *bona fide* error, and that therefore, the assessee must have opportunity to adopt themselves to the new regime and also to correct inadvertent and *bona fide* errors. This Court respectfully agrees with this view.

7. The petitioner is categorical in stating that in GST DRC-03 dated 24.03.2021 the petitioner has inadvertently mentioned the tax period as April 2019 - March 2020 and that there are no dues for this tax period with Sri M.N.Shankare Gowda stating on behalf of the petitioner that it would also be open to the authorities to examine whether the petitioner is indeed in due for this tax period and to act as permissible. There must be permission to the petitioner to amend Form GST DRC - 03 dated 24.03.2021 to show that the intimation is relevant to the tax period April 2020 - March 2021.

8. This Court recognizes that there could be difficulty for the authorities to permit amendment on the portal and therefore the petitioner must be permitted to file an amended physical copy of Form GST DRC-03 showing the applicable tax period as April 2020 – March 2021 with liberty to the authorities to verify the other returns filed for the tax

period April 2019 - March 2020 and decide on the just outcome that must be. In the light of the afore, the following:

ORDER

[A] The petition is allowed quashing the Adjudication Order dated 03.01.2025 in No. ACCT/LGSTO-21/ADJ-01/T.No.-934/2024-25 passed by the first respondent for the tax period 2020-21 [*Annexure-H*] and the also the Adjudication Order dated 03.01.2025 in No. ACCT/ (A)-1.1/GST/DRC-7/58/T.No.-654/2024-25 passed by the second respondent [*Annexure-K*] for the same tax period.

[B] The petitioner is also permitted to file a physical copy of Form GST DRC - 03 with the amendment showing all the details as mentioned in Annexure-E but mentioning the tax period as April 2020 - March 2021.

[C] The authorities shall rely upon this amended Form GST DRC - 03 and take every such action as would be permissible if it is ascertained that the petitioner will be in due of any liability between April 2020 and March 2021.

[D] The liberty to the respondents is not just to initiate proceedings upon verification of tax dues as aforesaid but also on other propositions covered under the Show Cause Notices issued for the Adjudication Orders that are set aside without the petitioner raising the ground of limitation.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr