NC: 2026:KHC:35045
WP No. 9878 of 2026

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF JULY 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 9878 OF 2026 (T-RES)

BETWEEN:

M/S. COMORIN CONSULTING
SERVICES INDIA PRIVATE LIMITED,
HAVING OFFICE AT 133/2, 4TH FLOOR,
JANARDHAN TOWERS, RESIDENCY ROAD,
RICHMOND TOWN, BENGALURU-560025
REPRESENTED BY ITS DIRECTOR
MR. JEEVA KIRUBAKAR S.
S/O. SRI. SWAMYDHAS CHELLADHURAI,
AGED ABOUT 52 YEARS.

...PETITIONER

(BY SRI. SWAMY M M., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
NO.669/L, 3RD FLOOR,
FIRST STAGE, 2ND BLOCK,
HBR LAYOUT, BENGALURU - 560043.

2. THE JOINT COMMISSIONER (APPEALS-5)
TTMC BUILDING, SHANTHI NAGAR,
BENGALURU - 560027.

3. DEUTSCHE BANK
26-27, GROUND FLOOR,
RAHEJA TOWERS,
OPPOSITE MANIPAL CENTRE,
BANGALORE-560 001.

...RESPONDENTS

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

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO- QUASHING THE ORDER DATED 30.04.2024 BEARING NO. FORM GST DRC-07 PASSED BY THE RESPONDENT NO.1 UNDER SECTION 73(9) OF THE GST ACT VIDE ANNEXURE -D; B. QUASH THE APPELLATE ORDER DATED 21.08.2025 PASSED BY THE NO.2 DISMISSING THE APPEAL IN NO.ZD290825081102C FILED UNDER SECTION 107 OF THE GST RESPONDENT ACT VIDE ANNEXURE - F; C. ISSUE A WRIT OF MANDAMUS DIRECTING THE RESPONDENTS TO DEFREEZE THE PETITIONERS CURRENT BANK ACCOUNT OF THE PETITIONER NO.000035447640019 AND 000035447640028 MAINTAINED WITH THE RESPONDENT NO.3, THE DEUTSCHE BANK VIDE ANNX-A AND A1 RESPECTIVELY.

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 asserts that it is a software company providing IT consulting and software related services to its overseas as well as local clients. The petitioner is aggrieved by ***[i]*** the Order-in-Appeal dated 21.08.2025 [*Annexure-F*] rejecting the petitioner's appeal in No. ZD290825081102C and ***[ii]*** the Adjudication Order dated 30.04.2024 [*Annexure-D*]. These impugned orders are for the period 2018-19. The Adjudication Order is premised in the assertion that the Show Cause Notice is issued to the petitioner, but the petitioner has filed no response.

2. Sri Swamy M M, the learned counsel for the petitioner, submits that the proceedings are concluded because of alleged discrepancies in declaration of turnover as export of service between Forms GSTR-3B and GSTR-1 and that the petitioner could not for bonafide reasons respond to the Show

Cause Notice in Form GST DRC-01. The learned counsel canvasses the following:

[i] The Petitioner has not mentioned the invoice-wise Export details in Table 6A of GSTR-1, but the petitioner has declared both the Taxable Turnover and the Zero-Rated Turnover in GSTR-3B. The Petitioner can justify the declarations so filed because its Zero-rated services are for export services.

[ii] The assessment proceedings are completed observing that the petitioner has not filed any reply when in fact the petitioner has filed the Reply dated 29.02.2024 *[Annexure-C]* to the Intimation dated 20.11.2023 in Form GST DRC-01A.

[iii] The Board Circulars dated 27.12.2022 and 17.07.2023 are issued covering the subject tax period which envisages an opportunity to a Registered Taxable

Person [RTP] to produce documents to establish the nature of transactions.

Sri Swamy M also invites this Court attention to the explanation offered in the Memorandum of Petition for non-participation referring to the dispute between the Directors, initiation of criminal proceedings and change in the Auditor.

3. Sri K Hema Kumar, a learned Additional Government Advocate for the respondents, is heard for the disposal of the petition examining whether the petitioner must be extended another reasonable opportunity in view of the above. The first respondent has referred to the Show Cause Notice in GST DRC-01 dated 29.12.2023 and the opportunity being granted in the following terms:

> *"9.1 This office is directed to re-list this petition on has not received any of the reply till the date of passing the order even after providing with sufficient opportunity to explain their stand."*

4. The petitioner's appeal is rejected on the ground of limitation observing that the delay beyond 120 days from the date of the Adjudication Order cannot be condoned in law. The petitioner asserts that the appeal could not be filed within the time allowed because the Adjudication order is an *ex-parte* order. The petitioner contends that the *mismatch* between Forms GSTR-3B and GSTR-1 can be explained with the support of the documents, and certificates as permissible in terms of the Board Circulars. The circumstances asserted by the petitioners and the terms of the Circular persuade this Court to opine that the petitioner must have another opportunity, and hence, the following.

ORDER

The petition is allowed and the Order-in-Appeal dated 21.08.2025 [*Annexure-F*], and the Adjudication Order dated 30.04.2024 *[Annexure-D]* are quashed subject to the following terms.

[a] The proceedings are restored to the first respondent for due consideration.

[b] The petitioner is permitted to file, along with the certified copy of this Order, the copies of the documents to show the genuineness of the transactions.

[c] The petitioner shall produce these documents by ***14.08.2026*** and the first respondent shall consider these documents and then conclude the proceedings by a reasoned order.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-