HC-KAR

NC: 2026:KHC:34234
WP No. 19622 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF JULY, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 19622 OF 2026 (T-RES)

BETWEEN:

M/S LAZARD INFRASTRUCTURE LLP
A LIMITED LIABILITY PARTNERSHIP
HAVING OFFICE AT 201 AND 202,
KALPAK ARCADE, 2ND FLOOR, 19,
CHURCH STREET,
BENGALURU - 560001
REP. BY ITS AUTHORISED
REPRESENTATIVE SHRI. VIKAS SETHIA

...PETITIONER

(BY SRI. SAPTARSHI MUKHOPADHYAY A/W
SMT. LOCHANA S BABU, ADVOCATES)

AND:

1. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (ADMN)
DGSTO-1, 3RD FLOOR, BMTC
BUILDING, YESHWANTHPURA,
BANGALORE KARNATAKA - 560022

2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS-1)
4TH FLOOR, TTMC BUILDING,
OLD AIRPORT ROAD, DOMALURU,
BENGALURU - 560 071

3. THE COMMERCIAL TAX
OFFICER (AUDIT)-1.9
DGSTO-1, 5TH FLOOR,
BMTC BUILDING,

YESHWANTHPURA,
BENGALURU - 560 022

...RESPONDENTS

(BY SRI. K HEMA KUMAR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO (I) TO ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED ORDER-IN-APPEAL DATED 29.01.2026 BEARING GST AP. NO. 146/2025-26 ALONG WITH FORM GST APL-02 BEARING REFERENCE NO. ZD290126157014K PASSED BY RESPONDENT NO. 2. (ANNEXURE-A) AND. (II) TO ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED ORDER-IN-ORIGINAL DATED 28.02.2025 BEARING NO. CTO(AUDIT)-1.9/GST/DRC-7/NO. /2024-25 ALONG WITH FORM GST DRC-07 DATED 28.02.2025 BEARING REFERENCE NO. ZD290225120461Q PASSED BY THE RESPONDENT NO. 3. (ANNEXURE - B) AND. (III) TO ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED SHOW CAUSE NOTICE DATED 25.11.2024 BEARING NO. CTO(AUDIT)-1.9/05/TNO. /2024-25 ALONG WITH FORM GST DRC 01 DATED 25.11.2024 BEARING REFERENCE NO. ZD291124126057K ISSUED BY THE RESPONDENT NO. 3. (ANNEXURE - C) AND. (IU) TO ISSUE ORDER(S), DIRECTIONS, WRIT(S) OR ANY OTHER RELIEF AS THIS HONBLE COURT DEEMS IT FIT AND PROPER IN THE FACTS AND CIRCUMSTANCE OF THE CASE IN THE INTEREST OF JUSTICE AND EQUITY.

THIS WRIT 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 aggrieved by the Adjudication Order dated 28.02.2025 *[Annexure-B]* under Section 73 of the Central Goods and Services Tax Act/Karnataka Goods and Services Tax Act, 2017 [for short, *'the Act'*]. The petitioner has carried its grievance in appeal under Section 107 of the Act. The appeal is rejected by the Order dated 29.01.2026 *[Annexure-A]*, and the appellate Authority has rejected the appeal only on the ground that the pre-deposit is not made.

2. Ms. Lochana S Babu, the learned counsel for the petitioner, argues for an interference with the impugned Adjudication Order asserting that even if the appeal is restored, it will be considered by the Officer of the same rank as the Officer who has

passed the Adjudication Order. Mr. K Hemakumar, a learned Additional Government Advocate for the respondents, submits that the Adjudication Order is by the Commercial Tax Officer (Audit)-1.9 DGSTO-1 and the appeal, in terms of the entrustment, will be by the Joint Commissioner of Commercial Taxes [Appeals] [*two different Authorities*].

3. Mr. K Hemakumar also submits that it would be open to the petitioner even now to make a request with this Court for liberty to pay the pre-deposit within a reasonable time and seek restoration of the appeal for a decision not just on the question of jurisdiction of the appellate Authority but even on merits after verification of all the records. In response, Ms Lochana S Babu reiterates that this Court may consider intervening because the question of jurisdiction is presented.

4. It is trite that an Authority can decide on its own jurisdiction and therefore this will not be a

reason in itself for this Court to entertain the petition. Significantly, the petitioner has already availed the appellate remedy, and the appellate Authority, as pointed out by Mr K Hemakumar, can consider the question of jurisdiction based on the entrustment of the jurisdiction to decide on the appeals and even the merits of the adjudication which is based on audit observations regarding mismatch between Forms GSTR-1 and GSTR-3B.

5. This Court, in the circumstances, is persuaded to permit the petitioner to make the pre-deposit and seek restoration of the appeal leaving open all questions to be considered in the appeal observing that this Court is not being inclined to exercise jurisdiction under Article 226 of the Constitution of India to examine the merits of the petitioner’s grievance when the appellate authority could examine all aspects. Hence the following.

ORDER

[a] The petition is allowed-in-part.

[b] The Order-in-Appeal dated 29.01.2026 *[Annexure-A]* is quashed subject to the following conditions.

[i] The petitioner is reserved with liberty to file a certified copy of this Order along with 10% pre-deposit by ***14.08.2026*** and also appear before the second respondent without further notice on such date.

[ii] The second respondent shall extend all due opportunity and decide on all aspects as canvassed on behalf of the petitioner for a decision on merits.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-