HC-KAR

NC: 2026:KHC:42898-DB
WA No. 1338 of 2026

CNR: KAHC010311572026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 12TH DAY OF AUGUST, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE DR. JUSTICE K.MANMADHA RAO

WRIT APPEAL NO. 1338 OF 2026 (T-RES)

BETWEEN:

1. ADDITIONAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF
GST INTELLIGENCE, BELAGAVI UNIT,
HAVING OFFICE
AT SRI LAXMI COMPLEX
NO.4855/83, SADASHIVANAGAR,
1ST CROSS, APMC ROAD,
BELAGAVI - 590 019.

2. JOINT COMMISSIONER OF CENTRAL TAX,
BANGALORE NORTH COMMISSIONERATE,
BENGALURU,
C/O OFFICE OF THE COMMISSIONER
OF CENTRAL TAX, HMT BHAVAN,
GANGANAGAR, BELLARI ROAD,
BENGALURU - 560 032.

3. COMMISSIONER OF CENTRAL TAX,
BENGALURU, APPEALS - 2,
HAVING OFFICE AT TRAFFIC TRANSIT
MANAGEMENT CENTRE,
BMTC BUILDING, 4TH FLOOR,
ABOVE BMTC BUS STAND,
DOMLUR, OLD AIRPORT ROAD,
BENGALURU - 560 071.

...APPELLANTS

(BY SRI. UNNIKRISHNAN M., CGSC)

AND:

1. M/S. NANDI BUILDCON
A PARTNERSHIP CONCERN,
HAVING PLACE OF BUSINESS
AT NO. 917, B WING,
MITTAL TOWERS, 9TH FLOOR,
M.G. ROAD, BENGALURU-560 001.

2. MR. PRADEEP KUMAR SEKAR
S/O RAMACHANDRAN SEKAR
AGED ABOUT 45 YEARS,
R/AT NO.1201C, 12TH FLOOR,
JUNIPER BLOCK,
SALARPURIA GREENAGE APARTMENT
HOSUR ROAD, BOMMANAHALLI,
BENGALURU- 560 068.

3. MR. SHANKAR SURESH,
S/O SRI H SHANKAR SHASTRI,
AGED ABOUT 51 YEARS,
R/O NO.33, 22ND MAIN,
PADMANABHA NAGAR,
BSK II STAGE, BENGALURU - 560 070.

...RESPONDENTS

(BY SRI. BHARATH KUMAR V., ADV.

THIS WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO (I) SET ASIDE THE JUDGMENT AND ORDER DATED 17.12.2025 PASSED BY THE LEARNED SINGLE JUDGE IN WP NO.37239/2025 (T-RES); (II) THAT THE ABOVE SAID JUDGMENT AND ORDER DATED 17.12.2025 MAY BE STAYED AT THE EARLIEST AND ETC.

THIS APPEAL, COMING ON FOR ORDERS, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
AND
HON'BLE DR. JUSTICE K.MANMADHA RAO

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

The revenue is in appeal under Section 4 of the Karnataka High Court Act, 1961, questioning the correctness and legality of the order dated 17.12.2025 in W.P.No.37239/2025 passed by the learned Single Judge, whereunder the learned Single Judge allowed the writ petition of the respondent and passed the following order:

"8. In the result, I pass the following:

ORDER

(i) Petition is hereby allowed and disposed of in terms of ***M/s Pramur Homes And Shelters Vs. The Union of India and Ors. in W.P. No.33081/2025 dated 11.12.2025.***

(ii) The impugned show cause notice dated 01.08.2024 at Annexure-A as well as Order-in-Original dated 31.01.2025 at Annexure-B and Order-in-Appeal dated 28.11.2025 at Annexure-C and all further proceedings, orders, notices, etc., pursuant

thereto initiated/to be initiated by the respondents are hereby quashed.

(iii) The respondents are however reserved liberty to initiate appropriate proceedings in accordance with law and if such proceedings are initiated by the respondents, petitioner would be entitled to contest/defend the same in accordance with law."

2. Heard learned CGC Sri.Unnikrishnan M. for appellants and Sri.V.Bharath Kumar, learned counsel for respondents-assessee. Perused the entire writ appeal papers.

3. At the outset, it is seen that learned Single Judge allowed the writ petition of the respondents, quashing the common show-cause notice dated 01.08.2024 (Annexure-A) as well as Order-in-Original dated 30.01.2025 (Annexure-B) and Order-in-Appeal dated 28.11.2025 (Annexure-C) solely on the ground that the appellant-authorities could not have issued common show-

cause notice clubbing or combining multiple tax periods/financial years/block periods.

4. Learned counsel appearing for both the parties would bring to the notice of this Court that a co-ordinate bench in W.A.No.1751/2024 and connected appeals disposed of on 23.04.2026 ***(The Commissioner of Central Tax and Another Vs M/s.Chimney Hills Education Society)*** has held that show-cause notices issued under Sections 73/74 of CGST and SGST Act do not prohibit coverage of multiple financial years. It is also submitted that the matters are remitted back to the appropriate authorities or appellate authorities depending upon facts of each case.

5. Learned counsel Sri.Bharath Kumar for respondent-assessee would further contend that the respondents were before the learned Single Judge, questioning the common/ consolidated show-cause notice for the periods from 2017-18 to 2022-23 as well as the Order-in-Original dated 30.01.2025 and Order-in-Appeal dated 28.11.2025

(Annexure-C). Learned counsel Sri.Bharath Kumar referring to the Order-in-Appeal dated 28.11.2025 (Annexure-C) would submit that no opportunity of hearing was provided to the respondents. Further, he would submit that the opportunity provided was to hear on condonation of delay in preferring the appeal and not on merits. Further, referring to Annexure-D produced by the appellants along with the affidavit of Commissioner dated 11.08.2026 submits that Record of Personal Hearing dated 10.11.2025 makes it abundantly clear that the matter was heard only on the question of condondation of delay with a prayer to afford an opportunity to the appellant for hearing the case on merits. It is his submission that, as no opportunity of hearing was provided to the respondents before the appellate authority i.e., appellant No.3 herein, the matter be remanded to appellant No.3/Commissioner of Central Taxes (Appeals-II).

6. On finding discrepancy in the notice of personal hearing at Annexure-G1 which indicated the date of personal hearing as 29.11.2025 which was dispatched on 28.11.2025 with a further note ***"not to respond to this PH intimation"***, we directed the appellant to file an affidavit of appellant No.3, Commissioner of Central Taxes (Appeals-II). The affidavit dated 11.08.2026 is filed explaining the discrepancy. The affidavit would state that owing to the technical workflow of the GST Back Office system, generation of Form GST APL-04was GST APC-04 is preceded by the issuance of an intimation of personal hearing, even in cases where the personal hearing has already been conducted and concluded prior to the passing of the Order-in-Appeal.

7. Be that as it may, the documents enclosed to the affidavit particularly Annexure-B, personal hearing notice dated 07.11.2025 would indicate that the respondent was asked to appear on the forenoon of 10.11.2025 to hear

the appeal. However, it is seen that the said personal hearing notice was communicated to the respondents on 07.11.2025. The respondents appeared before the Commissioner, Central Taxes (Appeals-II) on 10.11.2025. The order sheet/note sheet of the proceedings on 10.11.2025 of the Commissioner of Central Taxes (Appeals-II) reads as follows:

OFFICE OF THE COMMISSIONER OF CENTRAL TAX
(APPEALS-II)
TRAFFIC TRANSIT MANAGEMENT CENTRE, BMTC BUILDING, 4TH FLOOR, ABOVE BMTC BUS STAND, DOMLUR, OLD AIRPORT ROAD, BANGALORE-560 071.

A.No.70/2025-26 Date:10.11.2025
Name of the Applicant :: Sri.Nanid Buildcon
Name of the Respondent :: Joint Commr, North Commte
Name & Signature of the Consultant Advocate/Authorized Representative ::
(Mobile No.)

Name & Signature of Departmental Representative

RECORD OF PERSONAL HEARING

The authorized representative appeared before me and submitted that the appellant received the Order-in-Original (OIO) on 5th February 2025 and filed the present

> appeal on 18th September 2025. The delay in filing the appeal within the prescribed three-month period occurred as a rectification application under Section 161 of the CGST Act was filed before the adjudicating authority. It was therefore, requested that the delay may be condoned and the appeal be admitted to afford an opportunity to the appellant for hearing the case on merits."

8. The above recording of proceedings of the Commissioner of Central Taxes (Appeals-II) makes it abundantly clear that on 10.11.2025, the appeal was heard only on condonation of delay and it was prayed to admit the appeal and to afford an opportunity to the respondent for hearing the case on merits. If that is the recording of the proceedings by the Commissioner of Central Taxes (Appeals-II), the respondent was not afforded an opportunity of hearing on main or merits of the appeal. Without hearing the respondent, the appellate order is passed. The appellate order is in violation of principles of natural justice. Therefore, the respondent is to be provided an opportunity of hearing on merits of the

appeal by appellant No.3/Commissioner of Central Taxes (Appeals-II).

9. Accordingly, we pas the following:

ORDER

(i) The writ appeal is allowed in terms of judgment dated 23.04.2026 in W.A.No.1751/2024 and connected writ appeals, holding that the common/consolidated show-cause notice is maintainable in respect of multiple financial years.

(ii) The Order in Appeal bearing No.A.No.70/2025-26 A-II dated 28.11.2025 (Annexure-C) passed by the Commissioner of Central Taxes (Appeals-II), Bangalore is set aside as the same is in violation of principles of natural justice.

(iii) Appellant No.3/Commissioner of Central Taxes (Appeals-II) is directed to afford an

opportunity of hearing to the respondent and to pass appropriate order on hearing the respondent.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(DR.K.MANMADHA RAO)
JUDGE

MPK
CT:bms
List No.: 1 Sl No.: 54