Case Citation: (2026) taxcode.in 1512 HC

HC-KAR

CNR: KAHC010314092026

NC: 2026:KHC:46878
WP No. 14205 of 2026
C/W WP No. 23111 of 2026
WP No. 23296 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF AUGUST, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 14205 OF 2026 (T-RES)

C/W

WRIT PETITION NO. 23111 OF 2026 (T-RES)

WRIT PETITION NO. 23296 OF 2026 (T-RES)

IN WP No. 14205/2026

BETWEEN:

M/S SRI VINAYAKA ELECTRICALS
A SOLE PROPRIETORSHIP,
HAVING ITS PLACE OF BUSINESS AT
NO. 109, WARD 17, KOARACHARA COLONY.
KR EXTENSION, MADHUGIRI,
TUMAKURU, KARNATAKA-572 132,
REPRESENTED BY ITS PROPRIETOR,
MR. NAGARAJ
AGED ABOUT 45 YEARS,
S/O NARAYANAPPA,
RESIDING AT
NO. 16, 2ND MAIN ROAD,
KUNIGAL ROAD, BANASHANKARI,
TUMAKURU,
KARNATAKA-572 102

...PETITIONER

(BY SRI.JOSEPH VARGHESE., ADVOCATE)

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AND:

1. COMMERCIAL TAX OFFICER
(AUDIT)-6.2, DGSTO - 6
HAVING ITS OFFICE AT
3RD FLOOR, KIADB BUILDING,
14TH CROSS, 2ND STAGE,
PEENYA INDUSTRIAL AREA,
BENGALURU-560058.

2. COMMERCIAL TAX OFFICER,
(ENFORCEMENT)-3, TUMAKURU,
HAVING ITS OFFICE AT
VANIJYA THERIGE SANKIRNA,
SIDDARAMESHWARA LAYOUT.
TUMAKURU-572 102.

3. JOINT COMMISSIONER OF
COMMERCIAL TAXES,
(ADMINISTRATION) - DGSTO-06,
HAVING ITS OFFICE AT
3RD FLOOR, KIADB BUILDING,
14TH CROSS, 2ND STAGE, PEENYA,
BENGALURU-560 058.

...RESPONDENTS

(BY SRI.K HEMAKUMAR., AGA A/W
SMT. MALAVIKA PRASAD., HCGP)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO I. QUASHING THE IMPUGNED INSPECTION REPORT DATED 20.10.2022 BEARING NO. JCCT(VIG)/CTO(ENF-3), TMK AND BEARING INS.05/2022-23 ISSUED BY THE RESPONDENT NO.2 (ANNEXURE-A); II. QUASHING THE

IMPUGNED PRE-INTIMATION TO SHOW CAUSE NOTICE BEARING NO. CTO (AUDIT) M.GIRI/191-2023-24 DATED 01.07.2023 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE-B); III. QUASHING THE IMPUGNED ELECTRONIC INTIMATION OF TAX ASCERTAINED ISSUED IN FORM GST DRC-01A UNDER SECTION 73(5) OF THE KGST ACT, 2017 BEARING REFERENCE NO. ZD290723000465H DATED 01-07-2023 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE-B1); IV. QUASHING THE IMPUGNED SHOW CAUSE NOTICE ISSUED UNDER SECTION 73(1) OF THE KGST ACT, 2017 BEARING NO. DGTSO-06/CTO(A)-6.2/ADJ-01/S.73/2023-24 DATED 15.06.2023 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE-C); V. QUASHING THE IMPUGNED SUMMARY OF SHOW CAUSE NOTICE ISSUED IN FORM GST DRC-01 BEARING REFERENCE NO. ZD290623014208H DATED 15.06.2023 ISSUED BY THE RESPONDENT NO. 1 (ANNEXURE-C1); VI. QUASHING THE IMPUGNED ORDER OF ADJUDICATION PASSED UNDER SECTION 73(9) OF THE KGST ACT, 2017 BEARING NO. CTO (AUDIT-6.2)/(ADJ)/ORD-86/24-25 DATED 30.07.2024 PASSED BY THE RESPONDENT NO.1 (ANNEXURE-E); VII. QUASHING THE IMPUGNED SUMMARY OF THE ORDER OF ADJUDICATION ISSUED IN FORM GST DRC-07 BEARING REFERENCE NO. ZD290824011037H DATED 03.08.2024 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE-E1); VIII. QUASHING THE IMPUGNED GARNISHEE NOTICE ISSUED IN FORM

GST DRC-13 BEARING NO. CTO (AUDIT-6.2)/(ADJ)/ORD-86/24-25 DATED 05.11.2024 ISSUED BY THE RESPONDENT NO.1 TO THE BRANCH MANAGER, STATE BANK OF INDIA, SADASHIVNAGAR BRANCH. TUMKUR- 572 102 TO ACCOUNT NO. 64110673340 BEARING IFSC CODE SBIN0040686 OF THE PETITIONER (ANNEXURE-F); IX. QUASHING THE IMPUGNED GARNISHEE NOTICE ISSUED IN FORM GST DRC-13 BEARING NO. DGSTO-6/CTO-(A)-6.2/DRC-13/25-26 DATED 29.12.2025 ISSUED BY THE RESPONDENT NO.1 TO THE CITY CORPORATION, BH ROAD, SHIVAMOGGA - 577 201 TO REMIT THE IMPUGNED DEMAND FROM THEIR PAYABLES TO THE PETITIONER (ANNEXURE-F1); X. QUASHING THE IMPUGNED GARNISHEE NOTICE ISSUED IN FORM GST DRC-13 BEARING NO. DGSTO-6/CTO-(A)-6.2/DRC-13/25-26 DATED 29.12.2025 ISSUED BY THE RESPONDENT NO.1 TO THE MUNICIPAL COMMISSIONER GADAG BETAGERI, GADAG 582 101, TO REMIT THE IMPUGNED DEMAND FROM THEIR PAYABLES TO THE PETITIONER (ANNEXURE-F2); XI. ALTERNATIVELY, REMAND THE MATTER TO THE STAGE OF HEARING ON THE IMPUGNED SHOW CAUSE NOTICE ISSUED UNDER SECTION 73(1) OF THE KGST ACT, 2017 BEARING NO. DGTSO-06/CTO(A)-6.2/ADJ-01/S.73/2023-24 DATED 15.06.2023 ISSUED BY THE RESPONDENT NO. 1 (ANNEXURE-C), KEEPING ALL CONTENTIONS OPEN AND THE REMAND PROCEEDINGS

TO BE CONDUCTED IN ACCORDANCE WITH LAW IN A TIME-BOUND MANNER IN SUCH PERIOD.

IN WP NO. 23111/2026

BETWEEN:

M/S SRI VINAYAKA ELECTRICALS
A SOLE PROPRIETORSHIP,
HAVING ITS PLACE OF BUSINESS AT
NO. 109, WARD 17, KOARACHARA COLONY.
KR EXTENSION, MADHUGIRI,
TUMAKURU, KARNATAKA - 572 132,
REPRESENTED BY ITS PROPRIETOR,
MR. NAGARAJ
AGED ABOUT 44 YEARS,
S/O NARAYANAPPA,
RESIDING AT NO. 16, 2ND MAIN ROAD,
KUNIGAL ROAD, BANASHANKARI,
TUMAKURU, KARNATAKA - 572 102

...PETITIONER

(BY SRI.JOSEPH VARGHESE., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
CENTRAL TAX, BANGALORE NWD5
TUMKUR DIVISION,
HAVING THEIR OFFICE AT
NO. 67/2, SGR COMPLEX,
RING ROAD, TUMKUR-572 105.

2. COMMERCIAL TAX OFFICER
(AUDIT) 6.2, DGSTO-6,
HAVING THEIR OFFICE AT

3RD FLOOR, KIADB BUILDING,
14TH CROSS, 2ND STAGE,
PEENYA INDUSTRIAL AREA,
BANGALORE - 560 058.

3. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
(ENFORCEMENT-3), TUMKURU
HAVING THEIR OFFICE AT
VANIJYA THERIGE SANKIRNA,
SIDDARAMESHWARA LAYOUT,
TUMKUR - 572 102

...RESPONDENTS

(BY SRI.K. HEMA KUMAR., AGA A/W
SMT. MALAVIKA PRASAD., HCGP FOR R2 & R3;
SRI. JEEVEN J NEERALGI., ADVOCATE FOR R1)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO I. QUASHING THE IMPUGNED SHOW CAUSE NOTICE ISSUED UNDER SECTION 74 OF THE CGST ACT, 2017, DATED 26.09.2025, BEARING FILE NO. GEXCOM/AE/VRFN/OTH/516/2024-CGST-RANGE-C-DIV-5-TKR-COMMRTE-BENGALURU(NW), SCN NO. 17/2025-26/NWD5, REFERENCE NO. ZD290925195155S ISSUED BY THE RESPONDENT NO. 1 (ANNEXURE A); II. QUASHING THE IMPUGNED SUMMARY OF SHOW CAUSE NOTICE ISSUED FORM DRC-01 DATED 26.09.2025 BEARING NO. ZD290925195155S ISSUED BY THE RESPONDENT NO.1 (ANNEXURE A1); III. QUASHING THE IMPUGNED ORDER-IN-ORIGINAL PASSED UNDER SECTION 74(9) OF THE CGST ACT, 2017 DATED 25.02.2026, BEARING NO GEXCOM/ADJN/GST/274/2026-CGST-DIV-5-TKR-

Case Citation: (2026) taxcode.in 1512 HC

COMMRTE-BENGALURU (NW), ORDER SI NO. 19/2025-26/AC/NWD5 PASSED BY THE RESPONDENT NO. 1 (ANNEXURE B); IV. QUASHING THE IMPUGNED SUMMARY OF ORDER ISSUED IN FORM GST DRC-07 DATED 25.02.2026 BEARING REFERENCE NO. ZD290226132038H ISSUED BY THE RESPONDENT NO. 1 (ANNEXURE B1).

IN WP NO. 23296/2026

BETWEEN:

M/S SRI VINAYAKA ELECTRICALS
A SOLE PROPRIETORSHIP,
HAVING ITS PLACE OF BUSINESS AT
NO. 109, WARD 17, KOARACHARA COLONY,
KR EXTENSION, MADHUGIRI,
TUMAKURU, KARNATAKA 572 132,
REPRESENTED BY ITS PROPRIETOR,
MR. NAGARAJ
AGED ABOUT 44 YEARS,
S/O NARAYANAPPA,
RESIDING AT
NO. 16, 2ND MAIN ROAD,
KUNIGAL ROAD, BANASHANKARI,
TUMAKURU, KARNATAKA 572 102.

...PETITIONER

(BY SRI.JOSEPH VARGHESE., ADVOCATE)

AND:

1. COMMERCIAL TAX OFFICER
(AUDIT) -6.2, DGSTO - 6
HAVING ITS OFFICE AT
3RD FLOOR, KIADB BUILDING,

www.taxcode.in

14TH CROSS, 2ND STAGE,
PEENYA INDUSTRIAL AREA,
BENGALURU-560058.

2. COMMERCIAL TAX OFFICER,
(ENFORCEMENT) - 3, TUMAKURU,
HAVING ITS OFFICE AT
VANIJYA THERIGE SANKIRNA,
SIDDARAMESHWARA LAYOUT.
TUMAKURU-572 102.

3. JOINT COMMISSIONER OF
COMMERCIAL TAXES,
(ADMINISTRATION) - DGSTO - 06,
HAVING ITS OFFICE AT
3RD FLOOR, KIADB BUILDING,
14TH CROSS, 2ND STAGE, PEENYA,
BENGALURU - 560 058.

...RESPONDENTS

(BY SRI.K. HEMA KUMAR., AGA A/W
SMT. MALAVIKA PRASAD., HCGP FOR R2 & R3)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUITON OF INDIA PRAYING TO QUASHING THE IMPUGNED INSPECTION REPORT DATED 20.10.2022 BEARING NO. JCCT(VIG)/CTO(ENF-3), TMK AND BEARING INS.05/2022-23 ISSUED BY THE RESPONDENT NO.2 (ANNEXURE A); II. QUASHING THE IMPUGNED PRE-INTIMATION TO SHOW CAUSE NOTICE BEARING NO. DGSTO-06/CTO(A)-6.2/DRC-01A/23-24 DATED 09.01.2024 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE B); III. QUASHING THE IMPUGNED ELECTRONIC INTIMATION OF TAX ASCERTAINED ISSUED IN FORM GST DRC-01A UNDER SECTION 73(5) OF THE KGST ACT, 2017 BEARING REFERENCE NO. ZD290124013706K, CASE ID AD2901240115669 DATED

09.01.2024 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE B1); IV. QUASHING THE IMPUGNED SHOW CAUSE NOTICE ISSUED UNDER SECTION 73(1) OF THE KGST ACT, 2017 BEARING NO. DGTSO-06/CTO(A)-6.2/ADJ-126/S.73/2023-24 AND ASSIGNMENT NO AUDIT/1217/2023-24/12-12-2023 DATED 19.02.2024 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE C); V. QUASHING THE IMPUGNED SUMMARY OF SHOW CAUSE NOTICE ISSUED IN FORM GST DRC-01 BEARING REFERENCE NO. ZD2902240437088 DATED 19.02.2024 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE C1); VI. QUASHING THE IMPUGNED ORDER OF ADJUDICATION PASSED UNDER SECTION 73(9) OF THE KGST ACT, 2017 BEARING NO. CTO (A) 6.2/ADJ/EXPARTEE/ORD-49/25-26 DATED 09.12.2025 PASSED BY THE RESPONDENT NO.1 (ANNEXURE E); VII. QUASHING THE IMPUGNED SUMMARY OF THE ORDER OF ADJUDICATION IN FORM GST DRC-07 BEARING REFERENCE NO. ZD2912250773744 DATED 09.12.2025 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE E1); VIII. ALTERNATIVELY, REMAND THE MATTER TO THE STAGE OF HEARING ON THE IMPUGNED SHOW CAUSE NOTICE ISSUED UNDER SECTION 73(1) OF THE KGST ACT, 2017 BEARING NO. DGTSO 06/CTO(A)-6.2/ADJ-126/S.73/2023-24 AND ASSIGNMENT NO AUDIT/1217/2023-24/12-12-2023 DATED 19.02.2024 ISSUED BY THE RESPONDENT NO.1 (ANNEXURE C), KEEPING ALL CONTENTIONS OPEN AND THE REMAND PROCEEDINGS TO BE CONDUCTED IN ACCORDANCE WITH LAW IN A TIME-BOUND MANNER IN SUCH PERIOD.

THESE PETITIONS, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

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

ORAL ORDER

The common petitioner in these petitions has called in question the following Show Cause Notices and the Adjudication Orders. These Show Cause Notices dated 15.06.2023 [in W.P. No.14205/2026] and 19.02.2024 [in W.P. No.23296/2026] are under Section 73 of the Karnataka Goods and Services Tax Act, 2017, and these Notices have culminated in the Adjudication Orders dated 30.07.2024 and 09.12.2025 [in W.P. Nos.14205/2026 and 23296/2026 respectively]. These Show Cause Notices and Adjudication Orders correspond to the financial years 2019-20 and 2021-22. Apart from these, the Central Tax Authorities have issued Show Cause Notice dated 26.09.2025 for these two tax periods and that has culminated in the Adjudication Order dated 25.02.2026 [in W.P. No.23111/2026].

2. The details of the impugned Report/Notices/Orders in each of these three petitions are as follows.

In W.P. No.14205/2026 [2019-20[1]]:

Sl. No.	***Notices/ Orders***	***Date***	***Provisions of KGST Act, 2017***	***Annexures***
1	*Inspection Report[2]*	*20.10.2022*		*A*
2	*Pre-intimation to Show Cause Notice/Electronic Intimation*	*01.07.2023*		*B & B1*
3	*Show Cause Notice/Summary Show Cause Notice*	*15.06.2023*	*73[1]*	*C & C1*
4	*Order of Adjudication/ Summary of Adjudication Order*	*30.07.2024*	*73[9]*	*E & E1*
5	*Garnishee Notice*	*05.11.2024*	*79[1][c]*	*F*
6	*Garnishee Notice*	*29.12.2025*	*79[1][c]*	*F1*
7	*Garnishee Notice*	*29.12.2025*	*79[1][c]*	*F2*

1 The impugned notices and Orders are by the State Tax Authorities.

2 The Inspection Report is common to the subject Financial Year 2019-20 and also the Financial Years, 2020-21, 2021-22 and 2022-23

In W.P. No.23296/2026 [2021-22][3]:

Sl. No.	***Notices/ Orders***	***Date***	***Provisions of KGST Act, 2017***	***Annexures***
1	*Pre-intimation to Show Cause Notice/ Electronic Intimation*	*09.01.2024*		*B & B1*
2	*Show Cause Notice/ Summary of Show Cause Notice.*	*19.02.2024*	*74*	*C & C1*
3	*Order of Adjudication/ Summary of Order of Adjudication*	*09.12.2025*	*74[9]*	*E & E1*

In W.P. No.23111/2026 [2019-20 & 2021-22[4]]:

Sl. No.	***Notices/ Orders***	***Date***	***Provisions of KGST Act, 2017***	***Annexures***
1	*Show Cause Notice/ Summary of*	*26.09.2025*	*74*	*A & A1*

3 The impugned notices and Orders are by the State Tax Authorities. The Petitioner has called in question the Inspection Report which is also called in question in WP No. 14205/2026 [the connected writ petition]

[4] *The impugned notices and Orders are by the Central Indirect Tax Authorities*

	Show Cause Notice			
2	*Order of Adjudication/ Summary of Order*	*25.02.2026*	*74[9]*	*B & B1*

2. Mr. Joseph Varghese, the learned counsel for the common petitioner, submits that the petitioner would request for interference by this Court in exercise of jurisdiction under Article 226 of the Constitution either because the petitioner has not been able to participate in the proceedings for *bonafide* reasons or because the petitioner has not been extended an opportunity of personal hearing despite a request for such opportunity. On merits, the learned counsel submits the following.

[A] The petitioner has supplied goods and services for street lights to different Government Departments/Entities and claims exemption under Notification in No.12/2017 dated 28.06.2017 because the value of the

goods transacted under the Works Contract is less than 25% of the value but the Central/State authorities have concluded the proceedings with impugned Adjudication Orders essentially opining that though this may be the case, the petitioner has not produced Sales Register, Contract Receipts and Invoices to demonstrate that the value of the goods is below 25% of the Works Contract value.

[B] The petitioner was served with multiple Notices including the Notices that are subject matter of these writ petitions and with bank accounts being frozen, the petitioner had difficulty in ensuring that its consultant would file Replies in each of the cases but a request for personal

hearing is made when served with a Show Cause Notice dated 15.06.2023 [*for the financial year 2019-20*]. However, an opportunity of personal hearing is not extended even when a request is made despite the possibility of an adverse order.

[C] The Central and State Authorities could not have initiated simultaneous proceedings or even otherwise the petitioner for the same tax period on the same ground and even otherwise the petitioner cannot be made liable to answer two liabilities because of these two impugned Orders.

3. Mr. K Hema Kumar, a learned Additional Government Advocate/Ms. Malavika Prasad, a learned High Court Government Pleader, and Mr. Jeevan J Neeralgi, a learned standing counsel for the

Central Tax Authorities are heard on whether the petitioner could be made liable for the same cause because of the two impugned Orders *viz.*, one by the State Authorities and another by the Central Authorities. and if the petitioner cannot be made so liable, which of the proceedings must survive and the terms for the disposal of the writ petitions.

4. Mr. K Hema Kumar and Mr. Jeevan J Neeralgi invite this Court's attention to Section 6 of the Central Goods and Services Tax Act, 2017 [CGST Act] and submits that in view of Section 6[2][b] of the Act, if *a proper Officer* has initiated proceedings under the State Goods and Services Tax Act, 2017, no proceedings can be initiated by the Officer under the CGST Act. The Section 6 of the CGST Act reads as under:

> "*6. Authorization of Officers of State Tax or Union Territory Tax as proper officer in certain circumstances.*

(1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under sub-section (1),

(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings

shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act."

5. Indeed, that would be so as is obvious from the plain language of Section 6[2][b] of the Act. It cannot be disputed that the State Authorities have initiated prior proceedings for adjudication under Section 73 of the Act and in that event the petitioner must succeed not just against the Adjudication Order dated 25.02.2026 but also as against the Show Cause Notice dated 26.09.2025[5] which are by the Central Authorities. Consequently, the proceedings that would survive would be the proceedings

[5] *This Show Cause Notice and the Adjudication Order are called in question in writ petition in W.P No.23111/2026.*

commenced with the Show Cause Notices dated 15.06.2023 and 19.02.2024. The Adjudication Orders/Garnishee Notices under these Notices are called in question in W.P No. 14205/2026 and W.P No. 23296/2026.

6. The petitioner's case is that along with Reply to the Show Cause Notice dated 15.06.2023, a request for personal hearing was made to explain that there cannot be a *mismatch* in the details in Form GSTR-1 and Form GSTR-3B, but this opportunity has not been extended and when served with the other Notice dated 19.02.2024, the petitioner *bonafide* could not file any response. The petitioner also contends that it can produce all relevant documents including Sales Invoices, Works Contract Agreement and Sales Invoice to justify the claim for exemption under Notification No.12/2017.

7. This Court must observe that if indeed the petitioner can demonstrate for the tax periods that its Works Contracts involved supply of goods which did not constitute 25% of the value of the Works Contract, the petitioner may have to be admitted to exemption; and an aspect that is stated most definitely in the Order dated 30.07.2024. This persuades this Court to opine that the petitioner must be extended an opportunity but on terms. In the light of the afore, the following.

ORDER

[A] The petition in the writ petition in W.P. No.23111/2026 is allowed quashing Show Cause Notice/Summary of the Show Cause Notice dated 26.09.2025 [*Annexure A & A1*] and the Adjudication Order/ Summary of the Order dated 25.02.2026 [*Annexure- B & B1*].

[B] The writ petitions in W.P. Nos.14205/2026 and 23296/2026 are allowed-in-part quashing the

Adjudication Orders dated 30.07.2024 and 09.12.2025 and also the three Garnishee Notices dated 05.11.2024 and 29.12.2025 [in W.P. No.14205/2026], with liberty to the petitioner to file Responses to the respective Show Cause Notices dated 15.06.2023 and 19.02.2024 with the Commercial Tax Officer [*the common first respondent in these petitions*.]

[C] The common petitioner in W.P. Nos.14205/2026 and 23296/2026 shall file the Reply as aforesaid by ***30.09.2026*** and shall also by this date deposit 10% of the tax in demand. It is needless to observe that all questions are left open for consideration.

Sd/-
(B M SHYAM PRASAD)
JUDGE

AN/-