HC-KAR

CNR: KAHC010217262026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 15TH DAY OF JULY, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 9670 OF 2026 (T-RES)

BETWEEN:

M/S. ADO (INDIA) PRIVATE LIMITED
A COMPANY INCORPORATED UNDER
THE COMPANIES ACT,
1956 HAVING ITS OFFICE AT 580,
AGARWAL MILLENNIUM, TOWER-2,
NETAJI SUBHASH PLACE,
PITAMPURA, DELHI - 110 034
REPRESENTED BY ITS
AUTHORISED SIGNATORY
MR. ANAND KUMAR.

...PETITIONER

(BY SRI.GURUDATH V R., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-27, 6TH FLOOR,
BMTC BUILDING, TTMC,
RAJENDRANAGAR, KORAMANGALA,
BENGALURU- 560095.

2. DEPARTMENT OF COMMERCIAL TAXES

SOUTH ZONE, ROOM NO. 308,
3RD FLOOR, V.T.K. 2 BUILDING,
NATIONAL GAMES VILLAGE,
RAJENDRANAGARA, KORAMANGALA,
BENGALURU 560047
REPRESENTED BY ITS COMMISSIONER.

...RESPONDENTS

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

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED ORDER DATED 28.02.2025 BEARING ORDER NO. CTO/LGSTO-27/DRC07/POS/1/2024-25 (ANNEXURE A) ISSUED BY RESPONDENT NO.1; 2. TO REMAND THE MATTER TO THE RESPONDENT NO.1 FOR FRESH CONSIDERATION IN ACCORDANCE WITH LAW AFTER AFFORDING THE PETITIONER A REASONABLE OPPORTUNITY OF HEARING AND PERMITTING THE PETITIONER TO PLACE ALL RELEVANT DOCUMENTS ON RECORD.

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

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

ORAL ORDER

The petitioner is engaged in the business of manufacturing and supplying UPVC membranes. The petitioner's case is that it shut down its premises in Bengaluru during the COVID-19 period and has also

surrendered the premises to the landowner. The petitioner, during the financial year April 2019 to March 2020 and April 2020 to March 2021, has affected Inter-State supplies to its vendors based in different States such as Andhra Pradesh, Haryana, Uttar Pradesh, Odisha and Tamil Nadu and has also offered IGST with the correct declaration.

2. The petitioner's grievance with the Adjudication Orders for the afore tax periods is that for the first tax period the proceedings are under Section 74 of the Central Goods and Services Tax Act, 2017 and Karnataka Goods and Services Tax Act, 2017 [for short, the '*CGST/KGST Act*] and the proceedings for the next tax period is under Section 73 of the CGST/KGST Act. These proceedings are concluded by the Adjudication Orders dated 28.02.2025 and 27.03.2026 respectively

observing that the petitioner has been served with notices and has been extended with opportunities of personal hearing but has not filed any reply.

3. Sri. Gurudath V R, the learned counsel for the petitioner, submits that the petitioner has indeed not filed any reply to the Show Cause Notices, but has later filed a response on 21.02.2026 stating that the *email id* of one of its employees, Sri Amit Arora is furnished, that this employee is no longer in employment, and that as such the petitioner has not received intimation/notice. The learned counsel also submits that the petitioner has filed a compilation showing the location of the different vendors referring to the work order, the value, and the IGST standards.

4. Sri K. Hema Kumar, the learned Additional Government Advocate, who accepts notice for the respondents, is heard on:

whether there must be interference with the impugned orders restoring the proceedings with opportunity to the petitioner to file response to the Show Cause Notice dated 29.11.2024 for the tax period - April 2020 to March 2021 and Show Cause Notice dated 16.09.2025 for the tax period - April 2019 to March 2020.

This Court must opine that for a complete adjudication, the petitioner must have an opportunity to produce documents to justify the details which would indicate that the petitioner is not liable to pay CGST/KGST and that it has rightfully discharged the IGST. Hence, the following

ORDER

The petition is allowed and the Adjudication Orders dated 28.02.2025 and 27.03.2026 *[Annexures- A and B] are* quashed subject to the following terms.

[A] The proceedings are restored to the first respondent for due consideration subject to the petitioner depositing 10% of the tax amount in demand by ***05.10.2026*** subject to the outcome in the restored proceedings.

[B] The petitioner is permitted to file response to the Show Cause Notices dated 29.11.2024 for the tax period - April 2020 to March 2021 and the Show Cause Notice dated 16.09.2025 for the tax period - April 2019 to March 2020. along with the certified copy of this Order and the copies of the documents to justify the details which would indicate that the

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petitioner is not liable to pay CGST/KGST and that it has rightfully discharged the IGST.

[C] The petitioner shall produce these documents by ***05.10.2026*** and the first respondent shall consider these documents and then conclude the proceedings by a reasoned order.

Sd/-
(B M SHYAM PRASAD)
JUDGE

NV

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