



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 7913 OF 2026 (T-RES)

BETWEEN:

M/S. UNNATHI DIGITAL EDGE (P) LIMITED,
GROUND FLOOR, 482, MATHOSHRI,
THIMMAIAH ROAD, OPP. RELIANCE FRESH,
RAJAJINAGAR, BENGALURU-560010,
GSTIN-29AABCU3055F1ZE,
REPRESENTED BY ITS DIRECTOR
SRI. RAKESH MEHTA P.,
(A PRIVATE LIMITED COMPANY REGISTERED
UNDER COMPANIES ACT, 2013)

...PETITIONER

(BY SMT. VEENA J. KAMATH, ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER OF
CENTRAL TAXES,
DIVISION-2, WEST COMMISSIONERATE,
1ST FLOOR, BMTc BUILDING,
BANASHANKARI, BENGALURU-560070.

...RESPONDENT

(BY SRI. SHISHIRA AMARNATH., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE
IMPUGNED ADJUDICATION ORDER IN ORIGINAL DATED
13.02.2025 IN OIO SI.NO. 213/2024-25/WD-2 AND FILE NO.
GEXCOM / SOR/11834 / 2024-CGST-RANGE-D-WEST-DIV-2-





COMM-BENG (W) PASSED BY THE RESPONDENT AT ANNEXURE-A UNDER SECTION 73 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 LEVYING TAX, INTEREST AND PENALTY UNDER THE CENTRAL GOODS AND SERVICES TAX ACT AND STATE GOODS AND SERVICES TAX ACT, 2017 ONLY TO THE EXTENT IT DISALLOWS/REJECTS THE CLAIM OF THE PETITIONER, BY ISSUING A WRIT OF CERTIORARI OR ANY OTHER ORDER IN THE NATURE A WRIT OF CERTIORARI.

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The petitioner has called in question validity of the Order-in-Original passed under Section 73 of the Central Goods and Service Tax Act, 2017 at Annexure-A.

2. It is the case of the petitioner that insofar as the aspect of mismatch in Input Tax Credit (ITC) availed in respect of import of goods during the financial year 2020-21 amounting to Rs.37,69,495/-, the discussion of the authority does not reveal application of mind and the contentions of the petitioner including as regards reversal of tax of Rs.13,07,324.84/- has not been taken note of and further the observation that bill of entries are found to



have a mismatch with the address of additional place of business on the portal is a conclusion that is arrived at without taking note of relevant facts as pleaded in para-16 of the writ petition, which is an answer.

3. Perused the impugned order. Insofar as the aspect of mismatch, no doubt there is a reference at para-16.5.3 regarding the Taxpayer's reply. However, as pointed out by the petitioner, prima-facie such aspect of reversal of ITC availed of Rs.13,07,324.84/-, does not appear to have been adverted.

4. Further, insofar as verification of bill of entries, though the authority has recorded a finding that the address mentioned in bill of entries does not match with the address of additional place of business given on the portal and that amendments to the PPOB address was also checked and the address mentioned in bill of entries does not appear, the said finding requires re-consideration in light of the pleadings in para-16 of the writ petition.



5. The petitioner has relied on the averment made in para-16 of the writ petition. The said averment reads as follows:

"16. The petitioner submits that in so far as mismatch of address between bill of entries and GST registration records is concerned, the petitioner had shifted its principal business premises to GF, 482, Mathoshri, Thimmaiah Road, Rajajinagar, Opp. Reliance Fresh, Bengaluru - 560010 with effect from 08/09/2020. However, the change in business address was not amended in the Importer Exporter Code (IEC) and only amended with effect from 17/07/2021. In view of the above, the address as per bill of entries continued to reflect the old address during the impugned periods. If the respondent afforded a fair opportunity calling for explanation in this regard before concluding the adjudication proceedings, the petitioner could have clarified the same. However, the respondent has unilaterally passed the impugned order without affording any opportunity to the petitioner thus flouting the principles of natural justice."



6. Only on such point, matter requires reconsideration. No doubt, learned counsel for the revenue would strenuously contend that sufficient opportunities are given and draws attention to the opportunity of personal hearing granted on 23.12.2024, 31.12.2024 and 10.01.2025.

7. However, insofar as the discussion made above as regards mismatch of ITC availed and also finding under such issue regarding genuineness of bills of entries, matter requires reconsideration at the hands of the authority. Accordingly, the order only insofar as the aspect of mismatch in ITC availed, in respect of import of goods during the financial year 2020-21, amounting to Rs.37,69,495/- and consequential interest on penalty, is remitted for reconsideration. All contentions are kept to open.



8. Accordingly, the order at Annexure-A is set aside and matter is remitted only as regards the aspect referred to above.

9. Petitioner to appear before the respondent without further notice on 11.05.2026. Needless to state, petitioner is at liberty to produce additional documents to substantiate their case insofar as mismatch referred to above.

Accordingly, petition is ***disposed of***.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR