



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO.38565 OF 2025 (T-RES)

BETWEEN:

D.V CONSTRUCTIONS
PROPRIETOR VENKATESH DERANGULA,
SON OF ANJAYYA,
AGED ABOUT 42 YEARS,
R/O. NO.5/16,2ND FLOOR,
CHIKKATOGAUR MAIN ROAD,
PRAGATHI NAGAR, ELECTRONIC CITY,
BENGALURU-560 100.

...PETITIONER

(BY SRI. MOHAMMED MONISH SOWKAR, ADVOCATE
SRI. Y. PRANAY SHARMA, ADVOCATE)

AND:

1. UNION OF INDIA
MINISTRY OF FINANCE,
REPRESENTED BY ITS SECRETARY,
NORTH BLOCK,
NEW DELHI-110 001.
2. CENTRAL BOARD OF INDIRECT
TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRPERSON,
NORTH BLOCK, NEW DELHI-110 001.
3. STATE OF KARNATAKA,
REPRESENTED BY SECRETARY
FINANCE DEPARTMENT,
VIDHANA SOUDHA,
BANGALORE 560 001.
4. THE ASSISSTANT COMMISSIONER
OF COMMERCIAL TAXES (AUDIT)-4.5
DGSTO-4, CABIN NO.6, 5TH FLOOR,





BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, KORMANGALA,
BANGALORE-560 095.

(BY SRI. K. HEMA KUMAR, AGA)

...RESPONDENTS

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE ORDER OF ADJUDICATION BY THE RESPONDENT NO.4 DATED 26.03.2024 PASSED UNDER SECTION 73(9) FOR THE TAX PERIOD 2018-19. COPY OF THE ORDER DATED 26.03.2024 PASSED UNDER SECTION 73(9) OF THE CGST ACT, 2017 IS ENCLOSED AND MARKED AS ANNEXURE -A1 AND ETC.

THIS PETITION, COMING ON FOR *ORDERS*, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

“a) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Order of Adjudication by the Respondent No.4 dated: 26.03.2024 passed under section 73(9) for the tax period 2018-19. Copy of the order dated 26.03.2024 passed under section 73(9) of the CGST Act, 2017 is enclosed and marked as Annexure -A1.

b) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Summary of the Order in Form GST DRC-07 dated 26.03.2024 issued by the Respondent. No.4 bearing Reference No. ZD290324068755Y. Copy of the Summary of the Order in



Form GST DRC-07 dated 26.03.2024 is enclosed and marked as Annexure A2.

c) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Show cause notice dated 30.12.2023 for the tax period 2018-19 issued by the Respondent No.4 VIDE File No. File No. ACCT(Audit) 4.5/DGSTO-4/S-73-84/23-24 in Assignment No. 2187. Copy of the Show Cause notice dated 30.12.2023 is enclosed and marked as Annexure A3

d) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Summary of the Show Cause Notice in Form GST DRC-01 dated 30.12.2023 issued by the Respondent No.4 bearing Reference No. ZD291223101655L. Copy of the DRC-01 issued dated 30.12.2023 is enclosed and marked as Annexure - A4.

e) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Intimation issued under section 73(5) of the Act dated 27.11.2023 bearing File No. ACCT(Audi) 4.5/DGSTO-4/S-73-84/23-24. Copy of the DRC-01A dated 27.11.2023 is enclosed and marked as Annexure-A5

f) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the Order of Cancellation of Registration dated 08.08.2022. Copy of the Order of Registration cancellation dated 08.08.2022 is enclosed and marked as Annexure -A6.

g) Declare that the impugned Notification No.9/2023-CT dated 31.03.2023 is illegal and ultra vires the provisions of section 168A of Central Goods and



Service Act, 2017 and issue a Writ of Certiorari or any other appropriate writ or order or direction and quash the Impugned Notification No.9/2023-CT dated 31.03.2023 referred as Annexure - B1

h) Declare that the Impugned Notification 06/2023 dated 06.04.2023 is illegal and ultra vires the provisions of section 168A of Karnataka Goods and Service Act, 2017 and issue a Writ of Certiorari or any other appropriate writ or order or direction and quash the impugned Notification (06/2023) dated 06.04.2023 referred to as Annexure B2

i) Issue a writ of mandamus or a writ in the nature of mandamus directing the Respondent No.4 to unfreeze the account of the petitioner bearing Account No. 50200080461010 & 50200027451681.

j) Direct the Respondents to reinstate the GST registration of the petitioner

k) And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity."

2. Heard learned counsel for the petitioner and learned AGA for the respondents and perused the material on record.

3. In addition to reiterating the various contentions urged in the petition and referring to the material on record, learned counsel for the petitioner submits that the petitioner has obtained the GST registration certificate on 08.07.2018 and the respondent issued a show-cause notice dated 08.07.2022 proposing to cancel



the registration of the petitioner, to which the petitioner filed his reply dated 08.08.2022. Subsequently, the respondent proceeded to pass the impugned order dated 08.08.2022 cancelling the GST registration of the petitioner stating that the petitioner had failed to file his monthly returns for a continues period of six months. Thereafter, the 4th respondent issued a show-cause notice dated 30.12.2023 under Section 73(1) of the CGST/KGST Act, 2017 alleging that there were certain discrepancies in the returns filed by the petitioner. Since the petitioner had not replied to the said Notices, the 4th respondent passed an adjudication order dated 26.03.2024 under Section 73(9) of the CGST / KGST Act confirming a total demand of Rs.68,56,241/- along with interest and Penalty, without granting an opportunity of personal hearing to the petitioner, aggrieved by which, the petitioner is before this Court by way of the present petition.

4. In addition to reiterating the various contentions urged in the petition and referring to the material on record, learned counsel for the petitioner submits that the petitioner did not receive the aforesaid notices issued by the respondents and hence, could not submit reply / documents to the same which has culminated in



the impugned *ex-parte* order and if an opportunity is given to the petitioner to file reply / documents to the said notices by setting aside the impugned *ex-parte* order, the petitioner would do so and the 4th respondent may be directed to pass fresh order after considering the replies / documents filed by the petitioner. It is further submitted that the impugned proceedings initiated pursuant to the impugned show cause notice dated 30.12.2023 is barred by limitation under Section 73(10) of the KGST Act and as such, the availability of equivalent, efficacious and alternative remedy by way of filing of an appeal under Section 107 of the CGST / KGST Act would not come in the way of the petitioner prosecuting the present petition. So also, insofar as the cancellation of the GST Registration of the petitioner is concerned, learned counsel for the petitioner submits that if the impugned order of cancellation is set aside, the petitioner would file the returns and also pay up to date taxes.

5. Per contra, learned AGA for the respondents – revenue submits that the period of limitation has been extended by the respondents vide Notification No.13/2022 dated 05.07.2022, Notification Nos. 9 and 56 of 2023 dated 31.03.2023 and



08.12.2023 respectively and as such, it cannot be said that the proceedings are barred by limitation.

6. Learned counsel for the petitioner would invite my attention to the Petition in Special Leave Appeal (C) No. 4240/2025 pending before the Apex Court in order to contend that the validity of the said Notifications are seized by the Apex Court and pending adjudication before the Hon'ble Supreme Court.

7. In view of the aforesaid facts and circumstances and the submissions made by both sides which will indicate that the validity of the aforesaid Notifications are seized by the Apex Court and which will have an impact / bearing on the impugned proceedings, I am of the view that one more opportunity is required to be granted in favour of the petitioner by setting aside the impugned adjudication order and remitting the matter back to the respondents for reconsideration afresh in accordance with law by issuing certain directions.

8. Under these circumstances, in order to avoid multiplicity of proceedings and to ensure that there are no conflicting orders, I deem it just and appropriate to direct the 2nd respondent to reconsider the matter afresh and pass a fresh



adjudication order in accordance with law after disposal of Special Leave to Appeal (C) No.4240/2025 by the Apex Court.

9. Insofar as the cancellation of the GST Registration of the petitioner is concerned, the submission made by the counsel for the petitioner is placed on record.

10. In the result, I pass the following:

ORDER

- (i) The petition is hereby ***allowed***.
- (ii) The impugned order at Annexure A1 and A2 both dated 26.03.2024 passed by the 4th respondent are hereby set aside.
- (iii) The matter is remitted back to the 4th respondent for reconsideration afresh and pass a fresh adjudication order in accordance with law after disposal of SLP No.4240/2025 pending before the Apex Court.
- (iv) The period between the date of the impugned order i.e., 26.03.2024 and the date on which the Apex Court disposes of the aforesaid SLP No.4240/2025 shall stand excluded for the purpose of limitation.



(v) Insofar as the cancellation of the GST Registration of the petitioner is concerned, the impugned order at Annexure - A6 dated 08.08.2022, passed by respondents is hereby quashed.

(vi) The respondents are directed to reinstate/restore the GST registration of the petitioner within four weeks from today, subject to the petitioner filing GST returns and paying up to date tax together with interest and penalty within the aforesaid period of four weeks from the date of receipt of a copy of this order.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**

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List No.: 3 SI No.: 7