



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18<sup>TH</sup> DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 38494 OF 2025 (T-RES)

**BETWEEN:**

M/S. BANGALORE MATICS PRIVATE LIMITED  
REPRESENTED BY SHRI RAVI NARAYAN,  
AGED ABOUT 54 YEARS,  
PAN: AAJPN2439H  
GSTIN 29AAACB7959A2ZM  
AT NO 20, JIGANI INDUSTRIAL AREA, PHASE II,  
BANGALORE – 562 106.

...PETITIONER

(BY SRI. HARISH VASHISTH, ADVOCATE)

**AND:**

1. UNION OF INDIA  
REPRESENTED THROUGH UNION SECRETARY,  
DEPARTMENT OF REVENUE,  
MINISTRY OF FINANCE, NORTH BLOCK,  
NEW DELHI – 110 001
2. STATE OF KARNATAKA,  
REPRESENTED THROUGH  
THE CHIEF SECRETARY,  
VIDHANA SOUDHA BENGALURU,  
KARNATAKA – 560 001
3. JOINT COMMISSIONER OF COMMERCIAL TAX,  
VTK-2, KORAMANGALA,  
BENGALURU – 560 034
4. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,  
LGSTO-027, DGSTO-04,  
KORAMANGALA,  
BENGALURU – 560 027





5. THE GOODS AND SERVICES TAX COUNCIL,  
5<sup>TH</sup> FLOOR, TOWER – II,  
JEEVAN BHARTI BUILDING,  
JANPATH ROAD, DELHI – 110 001
6. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,  
CBIC, 1<sup>ST</sup> FLOOR, TOWER NBCC,  
PLAZA-1, SECTOR 5, PUSHP VIHAR,  
NEW DELHI – 110 017

...RESPONDENTS

(BY SRI. JEEVAN J. NEERALGI, ADVOCATE FOR R1, R5 & R6;  
SRI. K. HEMA KUMAR, AGA FOR R2, R3 & R4)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED ORDER-IN-ORIGINAL, ORDER NO. JACCT/LGSTO-27/DRC07/115/2023-24, DATED 12.03.2024 ANNEXURE-A, AND THE SHOW CAUSE NOTICE ACCT/LGSTO-27/M2/2A VS 3B/2018-19, DATED 08.12.2023, AT ANNEXURE-B 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, the petitioner seeks the following reliefs:

*"a) Issue a writ of certiorari or any other appropriate writ, order or direction, quashing the impugned **Order-in-Original, Order No. JACCT/LGSTO-27/DRC07/115/2023-24, dated 12.03.2024 Annexure-A, and the Show Cause Notice ACCT/LGSTO-27/M2/2A Vs 3B/2018-19, dated 08.12.2023, at Annexure-B;***

*b) Issue a writ of certiorari or any other appropriate writ, order or direction, quashing the impugned **Notification No. 9/2023-CT dated 31.03.2023 and No. 56/2023-CT dated***



**28.12.2023, at Annexure C and Annexure-D respectively, and consequently the corresponding State notifications, Notification No. 06/2023, FD CSL 2023 dated 06.04.2023 and Notification No. 25/2023, FD 20 CSL 2023, dated 29.12.2023, at Annexure-E and Annexure-F, respectively, holding them as ultra vires, arbitrary, and without jurisdiction;**

*or, the Hon'ble Court, in its wisdom and magnanimity, may grant any such other order(s), as this Hon'ble Court deems fit upon the above enumerations of law, facts and circumstance in the interest of justice."*

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

3. A perusal of material on record will indicate that pursuant to intimations in Form GST DRC-01A dated 28.11.2023 for tax period 2018-19, the 4<sup>th</sup> respondent issued a show-cause notice dated 08.12.2023 under Section 73(1) of the CGST/KGST Act, 2017 for tax period 2018-19, alleging that there is more ITC claimed in GSTR 3B when compared to GSTR 2A. Since the petitioner had not replied to the said Notices, the 4<sup>th</sup> respondent passed adjudication order dated 12.03.2024 under Section 73(9) of the CGST /KGST Act for tax period 2018-19 confirming a total demand of Rs.1,62,13,140/- along with interest and Penalty,



without granting an opportunity of personal hearing to the petitioner. Aggrieved by the aforesaid order, 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 aforesaid notices went unnoticed by the petitioner and hence the petitioner 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 4<sup>th</sup> respondent may be directed to directed to pass fresh order after considering the replies/ documents filed by the petitioner. It is further submitted that the impugned proceeding initiated pursuant to the impugned show cause notice dated 08.12.2023 is barred by limitation under Section 73(10) of the KGST Act and on this score also the impugned orders are liable to be set aside.

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 orders and remitting the matter back to the 4<sup>th</sup> respondent 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 4<sup>th</sup> 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. In the result, I pass the following:-

**ORDER**

- (i) Petition is hereby **allowed**.
- (ii) The impugned order at Annexure-A dated 12.03.2023 passed by the 4<sup>th</sup> respondent N is hereby set aside.
- (iii) The matter is remitted back to the 4<sup>th</sup> 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., 12.03.2024 and the date on which the Apex Court disposes of the aforesaid SLP No.4240/2025 shall stand excluded for the purpose of limitation.

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