



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 10<sup>TH</sup> DAY OF DECEMBER, 2025**

**BEFORE**

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

**WRIT PETITION NO. 23361 OF 2024 (T-RES)**

**BETWEEN:**

1. HIKAL LTD  
A COMPANY INCORPORATED UNDER THE  
COMPANIES ACT 2013  
REPRESENTED BY THE AUTHORIZED SINGATORY,  
SHRI TARAK BANERJEE  
S/O SHRI KAILDAS BANERJEE,  
AGED ABOUT 54 YEARS,  
HAVING OFFICE AT 82/A,  
KIADB INDUSTRIAL AREA,  
JAGANI ANEKAL,  
BENGALURU - 560 105.

...PETITIONER

(BY SRI. PRADYUMNA HEJIB, ADVOCATE)

**AND:**

1. THE JOINT COMMISSIONER OF COMMERCIAL TAXES  
(APPEALS)-4  
SHANTHI NAGAR,  
BENGALURU - 560 027.
2. THE ASSISTANT COMMISSIONER OF COMMERCIAL  
TAXES, LGSTO-27  
1<sup>ST</sup> FLOOR, BLOCK A, VTK-2  
RAJENDRA NAGAR, KORAMANGALA,  
BENGALURU - 560 047.

...RESPONDENTS

(BY SRI. HEMA KUMAR K., AGA)





THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ORDER BEARING T NO.965/23-24 (GST AP NO. 168/2023-24) DTD 29.12.2023 PASSED BY THE R-1 (ANN-A) ISSUED BY THE RESPONDENT 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**

1. In this petition, the petitioner seeks a following reliefs;

*"(a) Issue a writ in the nature of certiorari or any other writ to quash the impugned Order bearing T.No965/23-24 [GST A.P. No. 168/2023-24] dated 29.12.2023 passed by Respondent No.1 [Annexure-A] issued by the Respondent;*

*(b) Grant such other order or direction as deemed fit in the facts and circumstances of the case in the interest of justice."*

2. Heard learned counsel for the petitioner and the learned counsel for the respondents.

3. Perusal of the material on record will indicate that the petitioner having filed an application seeking for



allowing transitional credit, the second respondent issued a notice dated 15.02.2023 proposing to reject the petitioner's application. The petitioner having submitted a reply dated 18.02.2023 to the said notice, the second respondent passed an order dated 21.02.2023 notifying the petitioner's claim for credit.

4. Though the petitioner had to challenge the said order dated 21.02.2023 within a period of four months (3+1) as contemplated under Section 107(1) and 4 of the KGST Act. The Central Government having issued notification No.29/2023 enabling the tax payers to file appeals under Section 107 within a period of 3 months from the date of the notification issued on 31.07.2023. The petitioner filed the appeal before the first respondent appellate authority on 31.10.2023 which was the last date for filing the appeal as per the said notification. Despite the petitioner having filed the appeal on 31.10.2023 which was the last date of limitation as stipulated in the notification No.29/2023 dated 31.07.2023, the first respondent has proceeded to



pass the impugned order dismissing the appeal as barred by limitation, aggrieved by which, the petitioner is before this Court by way of the present petition.

5. A perusal of the impugned order will indicate that the first respondent - appellate authority has failed to consider or taking into account the aforesaid Notification No.29/2023 dated 31.07.2023 which permitted/enabled the petitioner to file an appeal on or before 31.10.2023.

6. Under these circumstances, I am of the considered opinion that the impugned order at Annexure-A passed by the first respondent - appellate authority dismissing the appeal as being barred by limitation is clearly erroneous and contrary to the aforesaid notification warranting interference by this Court in the present petition which deserves to be allowed by setting aside the impugned order at Annexure-A dated 29.12.2023 and remitting the matter back to the first respondent for re-consideration of the appeal on merits and in accordance with law, without



reference to the period of limitation which stands concluded in favour of the petitioner by this order.

7. In the result, I pass the following;

**ORDER**

(i) The petition is hereby ***allowed***.

(ii) The impugned order at Annexure-A dated 29.12.2023 is thereby set aside.

(iii) The matter is remitted back to the first respondent/appellate authority for re-consideration of the appeal filed by the petitioner on merits without reference to the period of limitation which stands concluded in favour of the petitioner by this order and by holding that the appeal is within time and not barred by limitation.

(iv) The first respondent - appellate authority shall consider the appeal on merits and dispose of the same in accordance with law after



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providing sufficient and reasonable opportunity  
to the petitioner.

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

GH  
List No.: 2 SI No.: 31  
CT-SG