IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF APRIL, 2025

BEFORE

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

WRIT PETITION NO. 6802 OF 2023 (T-RES)

BETWEEN:

M/S SIDDHARTH INFOTECH PVT. LTD.,
RESIDENTIAL ADDRESS OF DIRECTOR:
NO. 303, SHIVA PRAKRUTHI APARTMENT,
TALAKAVERI LAYOUT, AMRUTHAHALLI
BANGALORE – 560 092.
(REP. BY SRI BANGALORE GANAPPA KUMARSWAMY
DIRECTOR,
AGED ABOUT 54 YEARS,
S/O SRI BANGALORE MADAPPA GANGAPPA
(COMPANY INCORPORATED UNDER
THE COMPANIES ACT 1956
CIN NO. U72200KA2000PTC027104)

…PETITIONER

(BY SRI. DAKSHINA MURTHY R., ADVOCATE)

AND:

THE ADDITIONAL COMMISSIONER OF CENTRAL TAX
OFFICE OF THE PRINCIPAL COMMISSIONER OF
CENTRAL TAX, BANGALORE NORTH COMMISSINERATE
HMT BHAVAN, GANGA NAGAR
BENGALURU – 560 032

…RESPONDENT

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT AS THIS HON'BLE COURT MAY DEEM FIT, HOLDING THAT THE ORDER-IN-ORIGINAL NO. 84/ST/2022-23 DATED 22.09.2022 DIN NO. 20220957YW0000116785 IN ANNEXURE-A PASSED BY THE RESPONDENT IS ILLEGAL, VIOLATION OF NATURAL JUSTICE, ARBITRARY AND QUASH THE SAME IN THE INTEREST OF JUSTICE AND ETC.

Digitally signed by CHANDANA B M
Location: High Court of Karnataka

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:

"i. Issue a writ of certiorari or such other Writ, Order or direction as this Hon'ble Court may deem fit, holding that the Order-in-Original No.84/ST/2022-23 dated 22.09.2022 – DIN No.20220957YW0000116785 in Annexure-A passed by the Respondent is illegal, violation of natural justice, arbitrary and quash the same in the interest of justice.

ii. Issue a writ of mandamus or such other writ, order or direction as this Hon'ble Court may deem fit, direct the Respondent to serve a copy of the Show Cause Notice in F.No.GEXCOM/ADJN/ST/ADC/568 /2021-ADJN-COMMR-CGST-BENGALURU (N) dated 26.04.2021 in the interest of justice.

iii. Pass such further or other Orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and thus render justice."

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

3. Though several contentions have been urged by both sides in support of their respective claims, the issue in controversy between the parties is directly and squarely covered by the judgment of the Co-ordinate Bench of this Court in the case of ***M/s.Karnataka Chinmaya Seva Trust Vs. Joint Commissioner of Central Tax in WP No.11154/2023 & connected matters dated 03.07.2024,*** wherein it was held as under;

> *"13. Accordingly, the following:*
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> ***ORDER***
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> *In light of observations made above, the writ petitions relating to challenge to show-cause notice, such matters will stand relegated to the officers to be designated in terms of the observations made in para 8 above, at the same stage. Accordingly, such of the petitions at Sl.No.1 to 5 in Column No.1 of the table relating to challenge to show-cause notice are disposed off.*
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> *Insofar as such writ petitions as detailed in Column 2 of the table relating to challenge to Orders-in-Original, in light of the discussion made above, the Orders-in-Original stand set aside and the matters are relegated to the Officers to be designated to be reconsidered from the stage of show-cause notice. Accordingly, such of the petitions at Sl.No.1 to 35 in Column No.2 of the table relating to challenge to Orders-in-Original are disposed off.*
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> *The petitioners who are now relegated before the authorities concerned are at liberty to file their pleadings*

within a reasonable time as may be fixed by the Officers concerned. Wherever the matters are pending in appeal in light of the arrangement that is made, petitioners to file a memo for withdrawal of appeal and accordingly, the orders-in-original in question would also receive the same treatment, i.e. be set aside as per the directions made above. Wherever demands have been made pursuant to the impugned orders, such proceedings are also set aside."

4. Under these circumstances, the present petition is also disposed of in terms of the aforesaid judgment of the Co-ordinate Bench of this Court.

5. Accordingly, the impugned Order-in-original at Annexure – A dated 22.09.2022 is hereby set aside and the matter is remitted back for reconsideration to the stage of show cause notice dated 26.04.2021.

Ordered accordingly.

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

MDS
List No.: 2 Sl No.: 123