



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 21ST DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 9904 OF 2026 (T-RES)

BETWEEN:

M/S. RJ CRAFT INTERIOR,
PROPERIETORSHIP CONCERN
HAVING ITS PRINCIPAL PLACE OF BUSINESS AT
B2, ANANTH KRUPA, GROUND FLOOR,
HESARAGHATTA ROAD, TARABANAHALLI,
BENGALURU - 560 090,
GSTIN 29AERPN0960K1ZV,
REPRESENTED BY ITS PROPRIETOR,
SRI. JAGALAL NISHAD.

...PETITIONER

(BY KUM. VEENA KAMATH, ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES,
LGSTO-66, DGSTO -6,
1ST FLOOR, KIADB BUILDING,
14TH CROSS, PEENYA 2ND STAGE,
BENGALURU - 560 058.

...RESPONDENT

(BY SMT. JYOTHI M. MARADI, HCGP)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE
IMPUGNED ORDER DATED 21.12.2023 PASSED BY THE
RESPONDENT FOR THE TAX PERIODS JULY 2017 TO MARCH





2018 UNDER SECTION 73 OF THE GST ACT AT ANNEXURE-A, BY ISSUING A WRIT OF CERTIORARI AND REMAND BACK THE MATTER TO THE RESPONDENT FOR FRESH CONSIDERATION BY PROVIDING THE PETITIONER A FAIR AND SUFFICIENT OPPORTUNITY OF HEARING AND THEREAFTER PASS AN ORDER IN ACCORDANCE WITH LAW BY ISSUING A WRIT OF MANDAMUS OR ANY OTHER ORDER OR WRIT IN THE NATURE OF WRIT OF MANDAMUS.

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

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

ORAL ORDER

Learned High Court Government Pleader accepts notice for the respondent.

2. The petitioner has called in question the correctness of the order of adjudication. The petitioner submits that they had not made out reply to the show-cause notice due to bonafide reasons and in light of no response having been made, authority has adjudicated the case on the basis of materials available with it.

3. It is further submitted that dispute relates to ineligible Income Tax Credit (ITC) and the discrepancy



relates to GSTR-3B-4(A)3 vis-à-vis declaration in GSTR-3B (3.1)(d)). It is submitted that in light of the alleged discrepancy which is factual in nature, the petitioner if granted an opportunity, would meet the discrepancies as made out in the show-cause notice. Accordingly, request is made for setting aside of the impugned order.

4. Learned High Court Government Pleader submits that the order sought to be set aside is of 21.12.2023 and the petitioner has approached after undue delay.

5. Perused the order at Annexure-A. The premise on the basis of which the authorities have proceeded is that there is a discrepancy insofar as ITC claim. The said aspect is factual in nature and noticing that the authority has concluded adjudication without having the benefit of a reply to the show-cause notice, and in light of the assertion of the petitioner, it would be appropriate to set



aside the order at Annexure-A, by putting the petitioner on terms.

6. Accordingly, the order at Annexure-A is set aside. Matter is remitted to the respondent for reconsideration. Petitioner is permitted to make out a reply to show-cause notice and thereafter the respondent authority may proceed to complete adjudication as is permissible in law. In light of setting aside of the order of adjudication, recovery proceedings pursuant to which having been initiated are set aside.

7. Petitioner to appear before the respondent without further notice on 19.05.2026. Petitioner to pay cost of Rs.10,000/- to the Karnataka Advocates Clerks Benevolent Trust, High Court Building, Bengaluru.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR