



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 1273 OF 2026 (T-IT)

BETWEEN:

M/S. S.C.K. ENTERPRISES,
PROPRIETARY CONCERN DULY REGISTERED
UNDER GST ACT WITH GSTIN:29ABOPV1134F1ZF
REP. BY IT PROPRIETOR
SRI. VENKATARAMANAPPA M.V.
S/O. VENKATARAYAPPA Y.,
AGED ABOUT 67 YEARS,
NO.12, 11TH CROSS, GAYATHRI LAYOUT,
BASAVANAPURA MAIN ROAD, K.R. PURAM,
BENGALURU - 560 036.

...PETITIONER

(BY SRI. VENKATESH G., ADVOCATE)

AND:

1. THE JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPEALS)-5,
BMTc BUILDING, NEAR NATIONAL GAMES VILLAGE,
KORAMANGALA,
BENGALURU - 560 095.
2. THE ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES, (LGSTO-037) DGSTO-05,
NO.58, 1ST FLOOR, HAL 2ND STAGE,
DEFENCE COLONY, 100-FEET ROAD,
INDIRANAGAR,
BANGALORE - 560 038.

...RESPONDENTS

(BY SMT. JYOTHI M. MARADI, HCGP)



THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO STAY THE OPERATION OF THE ORDER DATED 10.10.2025 PASSED BY THE RESPONDENT NO.1 U/S 107(11) OF THE KGST AND CGST ACT, 2017 IN APPEAL NO. GST AP.872/2024-25 FOR THE TAX PERIOD APRIL 2019 TO MARCH 2020, HEREIN ENCLOSED AND MARKED AS ANNEXURE-A1 AND ETC.,

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

The petitioner has called in question the correctness of the order passed by the Appellate Authority at Annexure-A1, whereby the appeal filed by the petitioner was dismissed for non-prosecution and default. It is noticed that the petitioner had challenged the order of adjudication at Annexure-B1 before the Appellate Authority. A perusal of the order at Annexure-B1 would also indicate that the petitioner has not participated in the proceedings before the adjudicating authority and the order passed is without benefit of any reply by the petitioner.



2. Learned counsel for the petitioner submits that lapse in not participating in the proceedings is bonafide, and in the interest of justice, an opportunity may be granted to the petitioner to make out reply to the show-cause notice by re-opening the proceedings.

3. Learned High Court Government Pleader appearing for the State would submit that it is a matter of record that the petitioner has not only not participated before the adjudicating authority but has also failed to effectively prosecute the appeal and accordingly, the petitioner is solely responsible for the lapse which has resulted in the orders passed.

4. Taking note of the order at Annexure-A1 as well as noticing that the adjudication order at Annexure-B1 is an ex-parte order, it would be appropriate to directly address the order at Annexure-B1 itself. Noticing that the order at Annexure-B1 is an ex-parte order, accepting the request of the petitioner for an opportunity to participate



in the proceedings, it would be appropriate to set aside the order at Annexure-B1 and remit the matter back to the stage of reply to the show-cause notice.

5. In light of the lapse of the petitioner, the petitioner to pay cost of Rs.5,000/- to the High Court Legal Services Committee. The petitioner to be present before respondent No.2 on 04.02.2026. Needless to state, if the petitioner does not avail of the opportunity, benefit extended in the present order would stand revoked.

6. All contentions on merits are kept open. Accordingly, the order at Annexure-A2, B1 and B2 are set aside and the matter is remitted in terms of the observations made above.

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

**Sd/-
(S SUNIL DUTT YADAV)
JUDGE**