



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF OCTOBER, 2025

BEFORE

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

WRIT PETITION NO. 5827 OF 2025 (T-RES)

BETWEEN:

1. M/S. EMMANUEL CONSTRUCTIONS PRIVATE LTD.,
NO.7, 2ND FLOOR, 5TH CROSS,
AUSTIN TOWN, BEHIND SBI,
BENGALURU - 560 047.

(A PRIVATE LIMITED COMPANY REGD. UNDER
THE INDIAN COMPANIES ACT, 2013 AND
REPRESENTED BY THE SRI STEVEN FREDRICK LOBO,
MANAGING DIRECTOR)
AGED 42 YEARS

...PETITIONER

(BY SRI. HARISH B. NARASAPPA, SENIOR COUNSEL
SRI. Y.C. SHIVAKUMAR, ADVOCATE)

AND:

1. THE PRINCIPAL SECRETARY TO THE GOVT.
FINANCE DEPARTMENT,
2ND FLOOR, VIDHANA SOUDHA,
DR. AMBEDKAR VEEDHI,
BENGALURU - 560 001.
2. DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (AUDIT)-4.9, DGSTO-4,
CABIN NO.520, 5TH FLOOR,
80 FEET ROAD, TTMC BUILDING,
KORAMANGALA,
BENGALURU - 560 095.





3. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (ENFORCEMENT)-21
SOUTH ZONE, VTK-2,
RAJENDRANAGAR,
KORAMANGALA,
BANGALORE - 560 047.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO DIRECT QUASHING
THE IMPUGNED ADJUDICATION ORDER PASSED BY THE
RESPONDENT, BEARING NO. DCCT(AUDIT) - 4.9/GST/DRC-
7/T.NO. /2024-25 DATED 31.08.2024 AS AT ANNEX-A AND ETC.

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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

*WHEREFORE, the Petitioner humbly prays that this
Hon'ble Court may be pleased to grant the following
relief/(s), in the interest of equity and justice:*

*A. Issue a Writ of Certiorari or any other Writ or Order or
direction in the nature of Certiorari quashing the
Impugned Adjudication Order passed by the Respondent,
bearing No.DCCT(Audit)-4.9/GST/DRC-7/T.No. /2024-25,
dated 31-08-2024, as at ANNEXURE-A;*

*B. Issue a Writ of Mandamus or any other writ or order or
direction in the nature of Mandamus directing the
Respondent to issue show cause notices for the financial
years 2019-20 and 2020-21 separately and proceed as
per law;*

*C. Grant any other relief/s that this Hon'ble Court deems
fit in the facts and circumstances of the case including
costs, in the interest of justice and equity."*



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

3. In addition to reiterating the various contentions urged in the memorandum of petition and referring to the material on record, learned Senior Counsel for the petitioner invited my attention to the impugned show cause notice in Form GST DRC-01, dated 23.11.2023 vide Annexure-C issued by the respondents to the petitioner, in order to point out that the same encompasses two Assessment Years/ tax periods i.e., 2019-20 and 2020-21 which is impermissible in law and the impugned show cause notice and all further proceedings pursuant thereto including the impugned adjudication orders deserve to be quashed.

4. It is also submitted that though the impugned show cause notice was issued by one single officer, the impugned orders are passed separately by two different



officers, which is also impermissible in law and the impugned order deserves to be quashed on this ground also. Thirdly, it is submitted that the explanation to Rules 42(1)(f) and 42(3) of the Central Goods and Services Tax (CGST) Rules, 2017 were inserted w.e.f. 01.04.2019 and the same not being prospective in nature, could not have been relied upon by the respondents for the purpose of passing the impugned adjudication order which deserves to be quashed on this ground also.

5. Per contra, learned AGA submits that without prejudice to their rights and contentions, the respondents have no objection for the impugned show cause notice and impugned order to be quashed by reserving liberty in favour of the respondents to issue a fresh show cause notice and by excluding the period of limitation from the date of the show cause notice from 23.11.2023 till today and to proceed further in accordance with law.

6. By way of reply, learned Senior Counsel would submit that in the event the respondents were to issue



show cause notice to the petitioner, liberty may be reserved in favour of the petitioner to submit reply and contest the proceedings on all grounds in accordance with law.

7. In view of the aforesaid facts and circumstances and submissions made by both the sides, I deem it just and appropriate to dispose of this petition by quashing the impugned adjudication order at Annexure-A bearing No. DCCT(Audit)-4.9/GST/DRC-7/T.No./2024-25, dated 31.08.2024 and another adjudication order dated 19.07.2024 at Annexure-H bearing No. JCCT/DGSTO-4/ACCT (AUDIT) -4.6/GST/U-73/T /2024-25 and the impugned Show cause notice dated 23.11.2023 at Annexure-C bearing No. ADCOM/ENF/ACCT-21/DRC-01/INS 1547/2023-24 and by issuing directions.

8. In the result, I pass the following:

ORDER

i) Petition is hereby allowed.



ii) The impugned orders and notices Annexures - A, H and C dated 31.08.2024, 19.07.2024 and 23.11.2023 respectively are hereby quashed.

iii) Liberty is reserved in favour of the respondents to issue fresh notice to the petitioner and proceed further in accordance with law.

iv) The period from 23.11.2023 till today shall stand excluded for the purpose of limitation as contemplated under Section 73(10) of the Karnataka Goods and Services Tax (KGST) Act, 2017.

v) In the event, the respondents were to issue fresh notice to the petitioner, petitioner shall be entitled to submit replies, documents and etc., and contest the proceedings on all grounds except the ground of limitation and in according with law.

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

BSV
CT-SG/List No.: 2 Sl No.: 7