



IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 4TH DAY OF JULY, 2025
BEFORE
THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ
WRIT PETITION NO. 8477 OF 2025 (T-RES)

BETWEEN:

M/S BENAYAH SOLUTIONS
(A SOLE PROPRIETORSHIP CONCERN) B2 TRINITY
KRISS, B2, 8TH CROSS, BDS NAGAR
K. NARAYANAPURA, KOTHANUR POST
BENGALURU – 560 077.
REPRESENTED BY ITS PROPRIETOR,
ARUN JOSEPH

...PETITIONER

(BY SMT. VINAY.S, AND
SMT. MARY SAVITHA)

AND:

1. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-57, NO.669/L, 3RD FLOOR, 1ST STAGE,
2ND BLOCK, HBR LAYOUT,
BENGALURU - 560 043.

2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES, (APPEALS-9)
KORAMANGALA, BANGALORE – 560 095

...RESPONDENTS

(BY SRI. M.DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH / SET
ASIDE THE ANNEX-A ORDER PASSED BY THE R-1 IN ARN
AD290225029556W IN THE APPEAL AGAINST ORDER NO.
T.NO.241/24-25 DTD. 30.04.2024QUASH / SET ASIDE THE





ANNX-B ORDER PASSED BY THE R-2 IN ORDER NO. T.NO. 241/24-25 DTD. 30.04.2024 AND ETC.

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

CORAM: HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

ORAL ORDER

1. The petitioner is before this Court seeking for the following reliefs:

- i. *"To issue an appropriate writ or order to quash set aside the Annexure-A order passed by the 1st Respondent in ARN AD290225029556W in the Appeal against Order No. T.NO.241/24-25 dtd. 30.04.2024.*
- ii. *To issue an appropriate writ or order to quash set aside the Annexure-B order passed by the 2nd Respondent in order no. T.NO. 241/24-25 DTD. 30.04.2024.*
- iii. *To issue an appropriate writ or order to quash set aside the Annexure C intimation issued by the 2nd Respondent.*
- iv. *To remit the case back to the 2nd Respondent and to direct the 2nd Respondent to facilitate an opportunity to the Petitioner to be heard before passing the final order.*
- v. *To issue an appropriate order or direction that may be deemed just and equitable in the facts and circumstances of the case."*



2. The second respondent served a scrutiny notice on the petitioner on 07.09.2023 alleging discrepancies in the returns filed in the year 2018-19 in relation to the turnover declared in Form GSTR-3B and a show cause notice in Form DRC-01 dated 28.12.2023 was issued to the petitioner.
3. The petitioner initially replied to the show cause notice on 29.01.2024, again on 19.03.2024 and thereafter on 25.04.2024 by submitting certain documents. When the matter stood thus, an enquiry made as regards a certificate of foreign inward remittance relied upon by the petitioner, which has not been enclosed along with the replies earlier submitted. In response there too, the petitioner had submitted certain details when the petitioner was represented by his chartered accountant.



4. The said chartered accountant had called upon the petitioner vide email dated 27.04.2024 to furnish the details in a particular format and a sample of which was enclosed along with the email forwarded on 27.04.2024. In pursuance thereof, the petitioner submitted the details as per the said format under cover of the letter of the chartered accountant dated 04.05.2024. In the meanwhile, the impugned order had been passed on 30.04.2024 on the ground that the necessary documents had not been furnished. The petitioner having filed an appeal, the said appeal having been considered to be belatedly filed, the appeal also came to be dismissed. It is challenging both these orders, the petitioner is before this Court.
5. Learned counsel for the petitioner submits that though initially certain documents had been furnished, the reconciliation thereof as per the format sent by the email dated 27.04.2024 could not



be furnished by the petitioner within the expected time. The details having been provided to the chartered accountant on 03.05.2024, the chartered accountant had submitted the said statement on 04.05.2024, by which time the order had been passed.

6. Her submission is that this fact having been brought to the notice of the Appellate Authority. The Appellate Authority could have taken into account the details which had been furnished and passed the orders on merits rather than confirming the order which had been passed on 30.04.2024 without considering the details which had been furnished albeit subsequently. It is on that basis she submitted that the reliefs which have been sought for are required to be granted.
7. Sri M.Dilip, learned counsel for the respondents submits that it was for the petitioner to have submitted the details at the earliest. The details



having been submitted post the order having been passed on 30.04.2024, on 04.05.2024 four days belatedly. The same could not be considered by the first respondent initially and the second respondent Appellate Authority considering that the said documents had been filed belatedly as also the appeal was filed belatedly, has rightly dismissed the appeal.

8. Heard Smt. Mary Savitha, learned counsel for the petitioner and Sri M. Dilip, learned counsel for the respondents. Perused papers.
9. The short question in the present matter is as regards:

"whether the petitioner had furnished the details required to be so furnished to the first respondent and whether those documents have been considered?"

10. This question can be answered in a very short manner inasmuch as the details though furnished were submitted belatedly on 05.05.2024 when the



order was passed on 30.04.2024 and as such, the same could not be considered by the first respondent. However, when an appeal had been filed before the second respondent, these documents were placed on record and it was requested by the petitioner for those documents to be considered. The second respondent has refused to consider the same on the ground that it had not been furnished to the first respondent within time and that the appeal was deleted.

11. This is a case where the assessee has the documents, in the statement of objections which had been filed, the assessee had indicated the reconciliation which had been made. Of course, the same was not indicated in the format as desired by the first respondent, which had been communicated to the petitioner vide email dated 27.04.2024. Merely because it was not in terms of the said format, first respondent could not have, in



my considered opinion come to a conclusion that there are no documents which have been furnished when details thereof had already been furnished. This aspect ought to have been looked into by the second respondent in the appeal and even this format could have been considered at that stage instead of driving the assessee to this Court by way of the present petition.

12. In that view of the matter, I am of the considered opinion that the petitioner has been deprived of a valuable right in consideration of the documents which had been placed by the petitioner for consideration before the second respondent, if not before the first respondent. As such, I pass the following:

ORDER

- (i) Writ petition is ***allowed***.
- (ii) The order dated 30.04.2024 passed by first respondent at Annexure- A and the order dated



30.04.2024 passed by second respondent at Annexure- B, are set aside.

- (iii) The matter is remitted to the first respondent for consideration of the documents filed by the petitioner in the present petition and dispose of the matter in accordance with law as expeditiously as possible.

SD/-
(SURAJ GOVINDARAJ)
JUDGE

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List No.: 2 SI No.: 8