



IN THE HIGH COURT OF KARNATAKA AT DHARWAD
DATED THIS THE 20TH DAY OF FEBRUARY, 2026
BEFORE
THE HON'BLE MRS JUSTICE K.S.HEMALEKHA
WRIT PETITION NO. 100359 OF 2026 (T-RES)
C/W
WRIT PETITION NO. 100771 OF 2026 (T-RES)

IN WP NO. 100359/2026

BETWEEN:

M/S ANCHOR SHIPPING SERVICES,
A PROPRIETORSHIP
BEARING GSTIN: 29AAHPP4721A1ZX,
REPRESENTED BY ITS PROPRIETOR:
MR. P. PARTHIBAN,
RUNNING BUSINESS AT NO.1789,
WARD NO.4, OPP. SYNDICATE BANK,
TORANAGALLU-583123, KARNATAKA.

EMAIL.ID: ANCHORSHIPPINGSERVICES@YAHOO.IN
MOBILE NO.9884093339

...PETITIONER

(BY SRI. ATUL M., ADVOCATE)

AND:

ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES,
LGSTO-500, HOSPET HUDA COMPLEX,
I.S.R. ROAD, HOSPET (HOSAPETE)
VIJAYANAGARA DISTRICT,
KARNATAKA-583201.

...RESPONDENT

(BY SRI. GANGADHAR J.M, AAG ALONG WITH





SRI. PRAVEEN K. UPPAR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT, ORDER OR DIRECTION SPECIFICALLY IN THE NATURE OF CERTIORARI DECLARING THAT THE IMPUGNED EX-PARTE ORDER BEARING NO.ACCT/LGSTO-500/HPT/ORDER (18-19)/533/2024-25 DATED 12.04.2024 "ANNEXURE-E" AND THE SUMMARY OF THE ORDER IN FORM GST DRC-07 BEARING REFERENCE NO. ZD290424056568X DATED 22.04.2024 "ANNEXURE-F" PASSED BY THE RESPONDENT AS BEING VOID, ARBITRARY, ILLEGAL, VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE AND TO CONSEQUENTLY SET ASIDE THE SAME AND REMAND BACK THE MATTER TO THE ADJUDICATING AUTHORITY FOR FRESH CONSIDERATION; ISSUE A WRIT, ORDER OR DIRECTION SPECIFICALLY TO CALL FOR RECORDS ON THE FILES OF THE RESPONDENT RELATING TO THE IMPUGNED EX-PARTE ORDER BEARING NO.ACCT/LGSTO-500/HPT/ORDER(18-19)/533/2024-25, DATED 12.04.2024 ANNEXURE- E AND THE SUMMARY OF THE ORDER IN FORM GST DRC-07 BEARING REFERENCE NO. ZD290424056568X DATED 22.04.2024 ANNEXURE- F PASSED BY THE RESPONDENT; ANY OTHER ORDER THAT THIS HON'BLE COURT DEEMS FIT IN THE INTERESTS OF JUSTICE AND EQUITY.

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THESE WRIT PETITIONS COMING ON FOR ORDER THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: THE HON'BLE MRS JUSTICE K.S.HEMALEKHA



ORAL ORDER

Since the petitioner in both the writ petitions are one and the same and common questions of law and facts arise for consideration, both matters are heard together and disposed of by this common order.

2. The petitioner in both the writ petitions is M/s. Anchor Shipping Services, a proprietary concern registered under the GST bearing GSTIN No.29AAHPP4721A1ZX represented by its proprietor.

3. In WP 100771/2026, the petitioner challenges the *ex parte* order dated 04.12.2023 (Annexure-E) and the summary of order in Form GST DRC-07 dated 27.12.2023 (Annexure-F) passed under Section 73 (9) of the Central Goods and Services Tax Act, 2017 ('CGST Act' for short) / Karnataka Goods and Services Tax Act, 2017 ('KGST Act' for short) for the tax period from August 2017 to March 2018.



4. In W.P. No.100359/2026, the petitioner challenges the *ex parte* order dated 12.04.2024 (Annexure-E) and summary of the order in Form GST DRC-07 dated 22.04.2024 (Annexure-F) passed under Section 73 (9) for the subsequent tax period. Thus, the controversy in both the writ petitions pertains to assessment orders passed under Section 73 of the CGST / KGST Act relating to different tax periods.

5. The question that arises for consideration is:

"Whether the impugned orders are sustainable and whether an opportunity be afforded to the petitioner to approach the Original Authority and whether the matter requires reconsideration by the Original Authority?"

6. The petitioner is a registered dealer under the CGST Act, engaged in business falling under HSN 440225. The returns were filed by the petitioner, which were subjected to scrutiny, during which the following discrepancies were noticed:



- i. Excess ITC claimed in GSTR-3B as compared to GSTR-2A.
 - ii. Output tax declared in GSTR-3B was less than that declared in GSTR-1.
7. The show-cause notices in Form No.GST DRC-07 were issued. According to the respondent, notices were uploaded on the GST portal. The petitioner states that neither the show-cause notices nor the final orders were effectively communicated and that they became aware of the orders only when recovery proceedings were initiated. It is submitted that the *ex parte* orders were passed confirming tax, interest and penalty aggregating to substantial amounts. It is stated that by the time knowledge of orders, the statutory period for initiation of appeal had expired.
8. Learned counsel for the petitioner submits that the notices and orders were not properly served. Mere uploading on GST portal '*does not amount to communication*' and no effective opportunity of person



hearing was granted. It is submitted that the appeal period became illusory due to the expiry of limitation and the orders are liable to be quashed and remitted for fresh adjudication.

9. Learned AAG for the respondent submits that the service was affected in accordance with Section 169 of the Act. Uploading the notices on the GST portal is a statutory recognized mode of service and the petitioner failed to respond despite sufficient opportunity. Since the statutory remedy of appeal is available, the writ petition is not maintainable.

10. This Court has carefully considered the contentions urged and perused the material on record.

11. The impugned orders in both the writ petitions are *ex parte* orders passed under Section 73(9) of the CGST / KGST Act confirming tax, interest and penalty. The records disclose that the statutory proceedings were initiated by issuance of pre-intimation in Form GST DRC-



01A followed by show-cause notice in Form GST DRC-01. Learned AAG asserts that the notices and orders were made available on the common portal in terms of Section 169 of the KGST Act.

12. Section 169 recognizes making the order available on the GST portal as a valid mode of service. A registered dealer is expected to remain vigilant regarding statutory communications made through the portal. The petitioner, being a registered taxable person, cannot completely absolve itself of the liability of monitoring such statutory communications.

13. At the same time, the impugned orders are *ex parte* in nature and entail substantial civil consequences. Balancing the equities, this Court is of the view that the matter deserves to be remitted to the original adjudicating authority for fresh consideration. However, such indulgence cannot be granted unconditionally. The petitioner having failed to respond to the statutory



proceedings and having approached this Court belatedly, must be put on terms and accordingly, the point framed for consideration is answered and this Court pass the following:

ORDER

- i. The writ petitions are ***allowed-in-part.***
- ii. The impugned orders dated 04.12.2023 (Annexure-E) and 27.12.2023 (Annexure-F) in W.P. No.100771/2026 and orders dated 12.04.2024 (Annexure-E) and 22.04.2024 (Annexure-F) in W.P. No.100359/2026 are hereby ***set aside.***
- iii. The matter is remitted back to the original adjudicating authority for fresh adjudication.
- iv. The petitioner is put on following terms:
 - (a) The petitioner shall appear before the Original Authority on ***10.03.2026*** and on the said date, the petitioner shall file objections along with supporting documents and shall deposit 20% of the



tax component in each case (excluding interest and penalty).

- (b) A cost of ₹75,000/- is imposed payable to the Karnataka Legal Services Authority on or before 10.03.2026 and file an acknowledgment of such payment before the Original Adjudicating Authority.
- v. The adjudicating authority shall thereafter afford opportunity of hearing and pass a reasoned order in accordance with law.
- vi. In the event of failure to comply with above conditions within the stipulated time, the impugned orders shall stand revived.
- vii. All contention on merits are kept open.

Sd/-
JUSTICE K.S.HEMALEKHA