IN THE HIGH COURT OF KARNATAKA,

KALABURAGI BENCH

DATED THIS THE 25TH DAY OF APRIL, 2025

BEFORE

THE HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA

WRIT PETITION NO.201175 OF 2025 (T-RES)

BETWEEN:

M/S. MALLIKARJUN H. AMMAPUR,
PWD CONTRACTOR,
AGED ABOUT 55 YEARS,
R/O LINGASUGUR, SHOP NO.2-8-197/112,
TQ: LINGASUGUR, RAICHUR,
KARNATAKA – 584 122.

…PETITIONER

(BY SRI. YASHAS S. DIKSHIT, ADVOCATE)

AND:

1. JOINT COMMISSIONER OF
COMMERCIAL TAX (APPEAL),
KALABURAGI DIVISION,
VKT BUILDING, NEAR RAILWAY STATION,
STATION BAZAR, KALABURAGI – 585 102.

2. DEPUTY COMMISSIONER OF COMMERCIAL TAX
(AUDIT), RAICHUR,
2ND FLOOR, DR. AMARDHED COMPLEX,
STATION ROAD, RAICHUR – 584 102.

…RESPONDENTS

(BY SRI. SHESHADRI JAISHANKAR, AGA)

Digitally signed by LUCYGRACE
Location: HIGH COURT OF KARNATAKA

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI, QUASHING THE ORDER DATED

16.04.2025 PASSED BY THE RESPONDENT NO.1 IN GST:AP:06/2025-26/64/1, WHICH IS AT ANNEXURE-C. CONSEQUENTIALLY CONDONE THE DELAY AND FURTHER DIRECT RESPONDENT NO.2 TO HEAR THE APPEAL FILED BY THE PETITIONER HEREIN ON MERIT.

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

CORAM: HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA

ORAL ORDER

(PER: HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA)

Heard Sri Yashas S. Dikshit, learned counsel for the writ petitioner as well as Sri Sheshadri Jaishankar, learned Additional Government Advocate, who represents the respondents.

2. This writ petition is filed seeking the Court to quash the order dated 16.04.2025 which was passed by respondent No.1 in case No.GST:AP:06/2025-26/64/1 and consequently to condone the delay and also to direct respondent No.2 to hear the appeal.

3. Learned counsel for the writ petitioner submits that the petitioner preferred an appeal under Section 107

of CGST and KGST Act, 2017 being aggrieved by the order that was passed by respondent No.2. The said appeal was preferred with a delay of 89 days. Though the petitioner has shown sufficient cause, respondent No.1 without discussing anything with regard to the aspect of condonation of delay in the light of grounds projected, simply dismissed the appeal and aggrieved by the same, the present writ petition is filed. Learned counsel states that the issue is squarely covered by the decisions of this Court in Writ Petition No.200975/2025 and Writ Petition No.200898/2025.

4. Learned Additional Government Advocate submits that in the light of the decisions that were relied upon by the learned counsel for the writ petitioner, the delay can be condoned.

5. Having considered the submissions thus made and as the impugned order is devoid of reasons, the writ petition is allowed.

6. The order that is rendered by respondent No.1 - Joint Commissioner of Commercial Taxes (Appeals), Kalaburagi in case No.GST:AP:06/2025-26/64/1 dated 16.04.2025 is set aside. The delay as prayed for is condoned. Respondent No.1 i.e., Joint Commissioner of Commercial Taxes (Appeals), Kalaburagi is directed to readmit the appeal and dispose of the same on merits in accordance with law.

Sd/-
(Dr.CHILLAKUR SUMALATHA)
JUDGE

LG
List No.: 1 Sl No.: 25