NC: 2025:KHC-K:2769
WP No. 201286 of 2025

HC-KAR

IN THE HIGH COURT OF KARNATAKA,

KALABURAGI BENCH

DATED THIS THE 29TH DAY OF MAY, 2025

BEFORE

THE HON'BLE MR. JUSTICE R.NATARAJ

WRIT PETITION NO. 201286 OF 2025 (T-RES)

BETWEEN:

M/S BIRADAR AGRO CENTRE,
BY ITS PROPRIETOR,
SRI SUBHAS SIDDANNA BIRADAR,
01, MAHAVEER CIRCLE, INDI,
DIST. VIJAYAPURA -586209.

…PETITIONER

(BY SRI SUBHASH MALLAPUR, ADVOCATE)

AND:

1. JOINT COMMISSIONER OF GOODS AND SERVICE TAX (APPEALS), BELAGAVI, DIVISION, BELAGAVI-560 027.

2. THE DY. COMMISSIONER OF COMMERCIAL TAXES (AUDIT)-1, AFZALPUR TAKKE, VIJAYAPURA-586 101.

…RESPONDENTS

(BY SRI MALLIKARJUN SAHUKAR, AGA)

Digitally signed by LUCYGRACE
Location: HIGH COURT OF KARNATAKA

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT OR ORDER, SET ASIDE THE ORDER DATED 23.04.2025 IN FILE BEARING GST:AP:11/2025-26/B-71 DATED

23.04.2025 ORDER PASSED BY THE RESPONDENT NO.1, VIDE ANNEXURE-A.

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

CORAM: HON'BLE MR. JUSTICE R.NATARAJ

ORAL ORDER

(PER: HON'BLE MR. JUSTICE R.NATARAJ)

A statutory appeal filed by the petitioner before the respondent No.1 challenging an order of assessment was dismissed on the ground that the same was belated. The petitioner is therefore, before this Court challenging the said order.

2. Learned counsel for the petitioner submits that the issue whether the respondent No.1 is entitled to condone the delay or not is no longer *res integra* in view of the authoritative pronouncement of this Court in W.P.No.200569/2025, W.P.No.200898/2025 and W.P.No.200975/2025. Therefore, he contends that the impugned order be set aside and the appeal before the

respondent No.1 be restored and a direction to be made to respondent No.1 to dispose of the appeal in accordance with law.

3. Learned Additional Government Advocate does not dispute the fact that the issue is squarely covered by the judgments of this Court mentioned above.

4. In view of the aforesaid, the impugned order dismissing the appeal filed by the petitioner deserves to be set aside. Consequently, the following order is passed:

ORDER

(i) The Writ Petition is ***allowed***.

(ii) The impugned order passed by the respondent No.1 bearing No.GST:AP:11/ 2025-26/B-71 dated 23.04.2025 is ***quashed***.

(iii) The respondent No.1 is directed to re-consider the appeal after considering the

application for condonation of delay in accordance with law.

Learned Additional Government Advocate is permitted to file memo of appearance within ten days.

Sd/-
(R.NATARAJ)
JUDGE

SWK
List No.: 1 Sl No.: 26
CT:PK