HC-KAR

NC: 2025:KHC-K:3432
WP No. 201713 of 2025

IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 26TH DAY OF JUNE, 2025

BEFORE

THE HON'BLE MR. JUSTICE M.I.ARUN

WRIT PETITION NO.201713 OF 2025 (T-RES)

BETWEEN:

M/S M. M. BHANDEKAR,
BY ITS PROPRIETOR,
SRI. MURALIDHAR MARUTI BANDEKAR,
01, MAHAVEER CIRCLE, INDI,
DIST. VIJAYAPURA-586209.

…PETITIONER

(BY SRI. MALLAPUR SUBHASH S, ADVOCATE)

AND:

1. JOINT COMMISSIONER OF GOODS AND SERVICES TAX (APPEALS), BELAGAVI DIVISION, BELAGAVI-560027.

2. THE DY. COMMISSIONER OF COMMERCIAL TAXES, (AUDIT)-1, AFZALPUR TAKKE, VIJAYAPURA-586101.

…RESPONDENTS

(BY SRI. MALLIKARJUN SAHUKAR, AGA)

Digitally signed by SHIVALEELA DATTATRAYA UDAGI
Location: HIGH COURT OF KARNATAKA

WRIT PETITION FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO A) 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: 12/2025-26/B-70 DATED 23.04.2025 ORDER PASSED BY THE RESPONDENT NO.1, VIDE ANNEXURE-A

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

CORAM: HON'BLE MR. JUSTICE M.I.ARUN

ORAL ORDER

(PER: HON'BLE MR. JUSTICE M.I.ARUN)

Petitioner is registered for the purposes of GST. Against an order passed by the respondent No.2, petitioner preferred an appeal under Section 107 of the Central Goods and Services Tax Act / Karnataka Goods and Services Tax Act to respondent No.1. The same has been rejected on the ground of inordinate delay beyond 120 days. Aggrieved by the same, the present writ petition is filed.

2. The case of the petitioner is that though there is a delay beyond 120 days as prescribed in the statute, respondent

No.1 is required to assign appropriate reasons which has not been done in the impugned order. He further submits that this Court under similar circumstances in WP No. 201028/2025 and several other matters has directed respondent No.2 to consider the appeal of the petitioner even when the delay was beyond 120 days.

3. The learned Additional Government Advocate upon instructions admits with regard to the judgments of this Court in W.P.No.201028/2025 and several other matters and fairly submits that the matter may be remanded back to respondent No.1 to consider the case of the petitioner on merits.

4. There is no reason why petitioner, who is similarly situated as that of the petitioner in W.P.No.201028/2025, should not be granted the similar relief.

5. Hence the following:

ORDER

The impugned order dated 23.04.2025, bearing No.GST:AP:12/2025-26/B-70 passed by respondent No.1 vide (Annexure-A) to the writ petition is hereby set aside.

The matter stands remitted back to respondent No. 1 and the delay is condoned. Respondent No.1 shall consider the case of the petitioner on merits and pass appropriate orders.

Petitioner shall appear before respondent No.1 on 16.07.2025 at 11.00 a.m.

Sd/-
(M.I.ARUN)
JUDGE

SMP
List No.: 1 Sl No.: 46
CT:SI