IN THE HIGH COURT OF KARNATAKA,

KALABURAGI BENCH

DATED THIS THE 5TH DAY OF MARCH, 2025

BEFORE

THE HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE

WRIT PETITION NO. 203910 OF 2024 (T-RES)

BETWEEN:

M/S. BASANAGOUDA AYYANAGOUDA CIVIL CONTRACTOR
(A PROPRIETORSHIP CONCERN,
REGISTERED UNDER THE PROVISION OF GST ACT, 2017), HARANGERA POST,
UKKINAL TALUK, SHAHAPUR,
YADGIR 585 201.
REPRESENTED BY ITS PROPRIETOR
SHRI BASANNAGOWDA
S/O AYYANAGOUDA
AGED ABOUT 51 YEARS.

…PETITIONER

Digitally signed by SHIVAKUMAR HIREMATH
Location: HIGH COURT OF KARNATAKA

(BY SRI DEVI PRASAD GANPATRAO AND SRI AMBADAS KULKARNI, ADVOCATES)

AND:

THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
(AUDTI-5) 2ND FLOOR,
ROOM NO.16, RAILWAY STATION ROAD,
KALABURGI – 585 102.

…RESPONDENT

(BY SRI MALLIKARJUN SAHUKAR, A.G.A.)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO ISSUE A

WRIT OF CERTIORARI, OR SUCH OTHER WRIT ORDER OR DIRECTION AS THIS HON'BLE COURT MAY DEEM FIT AND QUASH THE IMPUGNED ORDER NO.ACCT/A-5/KLB/FILE-143/ORDER/2024-25 DATED 19.07.2024 PASSED BY RESPONDENT IN ANNEXURE-E AND ETC.

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

CORAM: HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE

ORAL ORDER

(PER: HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE)

This petition is filed assailing the order dated 19.07.2024 passed by the respondent which is marked at Annexure-E. Pursuant to the show cause notice issued under GST Act, the petitioner has replied, however, the impugned order is passed without considering the reply and without hearing the petitioner.

2. Under the circumstances, learned counsel for the petitioner submits that, the petitioner is invoking writ jurisdiction despite the remedy of appeal provided under the Act.

3. Learned counsel for the respondent does not dispute the fact that, the reply to show cause notice is not considered and the petitioner was not heard.

4. Since the petitioner is not heard and his reply is not considered as can be seen from the impugned order, the impugned order is set aside. The matter is remitted to the respondent to hear the case afresh after affording an opportunity of hearing to the petitioner.

5. The impugned order dated 19.07.2024 at Annexure-E is set aside.

6. It is stated that, a scheme is launched conferring some benefits to assessee. If there is any scheme conferring benefit on the petitioner under the GST Act, the same shall be considered in accordance with law.

7. Accordingly, the petition is disposed of.

8. It is made clear that, nothing is expressed on the merits of the matter and all contentions are kept open.

Sd/-
(ANANT RAMANATH HEGDE)
JUDGE

SVH
List No.: 2 Sl No.: 27