



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 10343 OF 2026 (T-RES)

BETWEEN:

1. M/S FELICITY ADOBE LLP
NO.B-0710, BRIGADE GOLDEN TRIANGLE,
7TH FLOOR, EAST TOWER-B,
BIDRAHALLI HOBLI
BENGALURU - 560 049.
REPRESENTED BY ITS PARTNER
SHRI. ASHOK SHARMA
A PARTNERSHIP REGISTERED UNDER THE
LIMITED LIABILITY PARTNERSHIP ACT, 2008

... PETITIONER

(BY SRI. VIKRAM HUILGOL, SENIOR ADVOCATE AND
SRI ARYAMAN G., ADVOCATE AND
SRI ABHINAY. S., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF CENTRAL TAX,
EAST DIVISION-6,
BANGALORE EAST COMMISSIONERATE,
2ND FLOOR, T.T.M.C
B.M.T.C BUS STAND BUILDING,
OLD AIRPORT ROAD, DOMLUR,
BENGALURU - 560 071.

... RESPONDENT

(BY SRI. ARAVIND V. CHAVAN., ADVOCATE)





THIS W.P. IS FILED UNDER ARTICLES 226 OF THE CONSTITUTION OF INDIA, PRAYING TO (1) TO ISSUE A ORDER(S), DIRECTION(S), WRIT IN THE NATURE OF CERTIORARI CALLING FOR THE RECORDS AND TO QUASH ORDER-IN-ORIGINAL ISSUED BY THE FIRST RESPONDENT VIDE ORDER SL.NO.210/2024-25/BED-6/AC BEARING DIN NO. 20250257000000777C0A DATED 24.02.2025 (ANNEXURE-A), AND QUASH THE SAME AS ARBITRARY, ILLEGAL, VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE AND NON-EST IN LAW AND/OR TO PERMIT THE PETITIONER TO FILE AN APPEAL AS AGAINST THE SAID ORDER AND TO CONDONE THE DELAY IN FILING APPEAL AS AGAINST THE SAID ORDER AND/OR REMAND THE MATTER FOR DE-NOVO ADJUDICATION WITH A DIRECTION TO CONSIDER THE SUBMISSIONS AND DOCUMENTS OF THE PETITIONER AND THUS IN THE FACTS AND CIRCUMSTANCES RENDER JUSTICE AND ETC.

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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Sri. Aravind Chavan, learned counsel accepts notice for respondent.

2. Petitioner has sought to assail the order-in-original issued by the 1st respondent at Annexure-A on the premise that the order passed is in violation of principles of natural justice. Petitioner has sought for alternative relief as well.



3. It is the case of the petitioner that the order of adjudication passed did not provide an opportunity of personal hearing. During the adjudication process, the petitioner had made out reply to the show cause notice, in which reconciliation between GSTR-3B vis-a-vis GSTR-2A was attempted. Along with the reply at Annexure-E, reconciliation at Annexure-1 was provided. It is submitted that Annexure-1 if taken note of would have the effect of reconciling the alleged discrepancies.

4. Annexure-E is stated to have been submitted on 03.01.2025. It is submitted that eventually the order-in-original came to be passed on 24.02.2025 and though at para 11.2, reply of the petitioner dated 03.01.2025 has been adverted to, it is submitted that there is no reference to the attempted reconciliation at Annexure-1 while dealing with the findings.

5. Sri. Vikram Huilgol, learned Senior Counsel appearing for the petitioner submits that if the matter is



remitted back, petitioner would demonstrate the reconciliation at Annexure-1 to the reply at Annexure-E, which would have the effect of meeting the grounds raised in the show cause notice.

6. Learned counsel for the revenue would point out that the reply to the show cause notice at Annexure-E on 03.01.2025 has been referred to by the authority at para 11.2.

7. It must be noticed that no doubt the reply of the petitioner has been referred to in para 11.2. During the course of discussion at para 13.6, there is an observation that the noticee has not submitted any reconciliation statement/documents for differential ITC availed between GSTR-2A and GSTR-3B for the period.

8. The issue regarding ineligible Input Tax Credit (ITC) claimed arises from the alleged mismatch in outward tax supplies and the mismatch between GSTR-3B vs GSTR-9 as referred to in para 8.5 of the impugned order.



Any ineligibility in ITC claimed would relate to reconciliation between GSTR-3B and GSTR-2A. Petitioner submits that Annexure-1 enclosed along with Annexure-E would answer the reconciliation which the petitioner would demonstrate, if the matter is remitted.

9. It is necessary that the petitioner be given an opportunity of reconciliation and to point out that the alleged discrepancy regarding the availment of ITC is explained. The issue being factual and taking note of the reply at Annexure-E along with Annexure-1, it would be appropriate that the authority revisits the said reply and afford an opportunity to the petitioner to demonstrate their case as asserted in the reply at Annexure-E.

10. Accordingly, the order at Annexure-A dated 24.02.2025 is set aside. The matter is remitted for reconsideration.

11. Petitioner to appear before respondent without further notice on 18.05.2026. The authority to re-look at



Annexure-E along with Annexure-1 and provide an opportunity to the petitioner to explain the reconciliation and proceed as per law. All contentions are kept open.

12. Accordingly, the petition is ***disposed of***.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VP