



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF APRIL, 2025

BEFORE

THE HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 13243 OF 2025 (T-RES)

BETWEEN:

MBB LABS PRIVATE LIMITED,
A COMPANY UNDER COMPANIES ACT (2) 2013
HAVING ITS REGISTERED OFFICE AT
104, PRESTIGE MERIDIAN-1,
29, M G ROAD,
BENGALURU – 560 001.
AND REPRESENTED BY ITS DIRECTOR,
MRS. MEENAKSHY RAMASWAMY IYER

...PETITIONER

(BY SRI. BHARATH JANARTHANAN, ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
NO.58, 2ND FLOOR, HAL 2ND STAGE,
DEFENCE COLONY, 100 FEET ROAD,
INDIRANAGAR,
BENGALURU – 560 038.

2. COMMERCIAL TAX OFFICER (AUDIT)
VTK-2, 'B' BLOCK, 6TH FLOOR,
ROOM NO.604, NEAR NATIONAL
GAMES VILLAGE, KORAMANGALA,
BENGALURU – 560 047.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA FOR R1 & R2)

THIS WP IS FILED UNDER ARTICLE 226 AND 227 OF
CONSTITUTION OF INDIA PRAYING TO CALL FOR THE RECORDS
RELATING TO THE IMPUGNED ORDER-IN-ORIGINAL DATED
25.02.2025 ALONG WITH SUMMARY THEREOF IN FORM GST DRC-
07 BEARING REFERENCE NO. ACCT/LGSTO-36/DRC-07/2024-25
DATED 25.02.2025 ISSUED BY RESPONDENT NO.1 HEREIN FOR





THE PERIOD FROM APRIL 2020 TO MARCH 2021 (ANNEXURE-‘A’)
AND QUASH THE SAME AND ETC.

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

CORAM: HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, the petitioner seeks the following reliefs:

“(a) Issue a writ in the nature of certiorari or any other appropriate writ or direction or order to call for the records relating to the impugned Order-in-Original dated 25.02.2025 along-with summary thereof in FORM GST DRC-07 bearing Reference No.ACCT/LGSTO-36/DRC-07/2024-25 dated 25.02.2025 issued by Respondent No.1 herein for the period from April 2020 to March 2021 (Annexure-‘A’) and quash the same;

(b) Issue a writ in the nature of certiorari or any other appropriate writ or direction or order to call for the records relating to the Impugned Form GST DRC-01 dated 28.11.2024 bearing Reference No.ACCT/LGSTO-36/DRC-01/EXPORTS/2024-25 issued by Respondent No.1 herein for the period from April 2020 to March 2021 (Annexure-‘B’) and quash the same; and / or

(c) Issue any other writ, order or direction as deemed fit and appropriate by this Hon'ble Court.”bn

2. Heard learned counsel for the petitioner and learned
AGA for the respondent and perused the material on record.



3. A perusal of material on record will indicate that the respondent issued a Form GST DRC-01 dated 28.11.2024 to the petitioner. The petitioner submitted its reply/response to the same on 09.12.2024. Subsequently, respondent No.1 proceeded to pass the impugned Order in Original dated 25.02.2025 without considering the reply submitted by the petitioner, which is assailed in the present petition.

4. Learned counsel for the petitioner submits that the respondent no.1 without considering the reply submitted by the petitioner has proceeded to pass the impugned order. So also respondent No.1 has not provided any opportunity of personal hearing to the petitioner. Learned counsel for the petitioner also submits that if one more opportunity is provided for personal hearing to the petitioner, by setting aside the impugned order, the petitioner would contest the proceedings and the respondents may be directed to proceed in accordance with law.

5. Per contra, learned AGA for the respondents submits that there is no merit in the petition and the same is liable to be dismissed.



6. Though several contentions have been urged by both sides in support of their respective claims, the material on record will indicate that the respondent no.1 without considering the reply submitted by the petitioner, proceeded to pass the impugned order. Under these circumstances, I deem it just and appropriate to adopt a justice oriented approach and set aside the impugned order by remitting the matter back for reconsideration afresh after providing an opportunity of personal hearing to the petitioner, in accordance with law.

7. In the result, I pass the following:

ORDER

- (i) The petition is hereby ***allowed***.
- (ii) The impugned Order-in-Original at Annexure-A dated 25.02.2025 passed by respondent No.1 is hereby set aside.
- (iii) The matter is remitted back to respondent No.1 for reconsideration afresh in accordance with law from the stage of petitioner submitting reply to the impugned show-cause notice at Annexure-B dated 28.11.2024.



(iv) Petitioner undertakes to appear before respondent No.1 on **19.05.2025** without awaiting for notice from respondent No.1.

(v) It is made clear that in the event the petitioner does not appear before respondent No.1 on **19.05.2025**, the present order shall stand automatically revoked and present petition shall revive, without any further orders and without any reference to the Bench.

(vi) Liberty is reserved in favour of the petitioner to re-submit reply to the impugned show-cause notice at Annexure-B dated 28.11.2024 along with documents / additional documents, additional pleadings, etc., which shall be considered by respondent No.1, who shall provide sufficient and reasonable opportunity to the petitioner and proceed further in accordance with law.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**