



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 4<sup>TH</sup> DAY OF MARCH, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV**

**WRIT PETITION NO. 6156 OF 2026 (T-RES)**

**BETWEEN:**

1. M/S MERCK LIFE SCIENCE PRIVATE LIMITED  
HAVING OFFICE AT NO.50A, RING ROAD,  
PEENYA 2ND PHASE,  
BENGALURU,  
KARNATAKA - 560 058,  
COMPANY REGISTERED UNDER  
COMPANIES ACT, 1956  
REPRESENTED BY ITS  
AUTHORIZED SIGNATORY,  
CHETHAN MANJUNATHA,  
AGED ABOUT 39 YEARS,  
RESIDING AT NO.818,  
PARVA, 4TH BLOCK,  
6TH STAGE, BANASHANKARI,  
CHIKKEGOWDANAPALYA,  
BENGALURU - 560 062.

...PETITIONER

(BY SRI. G. SHIVADASS, SENIOR ADVOCATE FOR  
SRI. PRASHANTH SABARISH SHIVADASS., ADVOCATE)

**AND:**

1. ADDITIONAL COMMISSIONER OF CENTRAL TAX,  
BENGALURU NORTH-WEST COMMISSIONERATE,  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX,





CENTRAL EXCISE AND SERVICE TAX,  
GST COMMISSIONERATE,  
BENGALURU NORTH-WEST, 2ND FLOOR,  
SOUTH WING,  
B.M.T.C BUS STAND COMPLEX,  
SHIVAJINAGAR,  
BENGALURU,  
KARNATAKA - 560 051.

2. SUPERINTENDENT,  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX  
BENGALURU NORTH-WEST COMMISSIONERATE,  
2ND FLOOR, SOUTH WING,  
B.M.T.C BUS STAND COMPLEX,  
SHIVAJINAGAR,  
BENGALURU,  
KARNATAKA - 560 051.

...RESPONDENTS

(BY SRI. ARAVIND V CHAVAN, ADVOCATE)

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THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO (A) TO ISSUE ORDER(S), DIRECTIONS, WRIT(S) IN THE NATURE OF CERTIORARI OR ANY OTHER WRIT QUASHING THE ORDER IN ORIGINAL BEARING SL.NO.54/ADC/BNW/2024-25/BNW HAVING DIN-20250157YX000000B2DD DATED 27.01.2025 ALONG WITH DRC-07 DATED 03.02.2025 PASSED BY THE RESPONDENT NO.1 ENCLOSED AT ANNEXURE-A AND ANNEXURE A1 RESPECTIVELY TO THE EXTENT PREJUDICIAL TO THE INTEREST OF THE PETITIONER AS BEING WITHOUT AUTHORITY OF LAW AND WITHOUT JURISDICTION 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**

The petitioner has called in question the validity of the Order-in-Original at Annexure-A and A1. The petitioner has also sought for setting aside of the notice of demand for arrears at Annexure-B. Certain other reliefs have also been sought for. The petitioner is aggrieved by the Order-in-Original dated 27.01.2025 and the summary order on 03.02.2025.

2. Learned Senior Counsel appearing for the petitioner submits that the petitioner was required to file an appeal but has approached this Court in light of the delay, as the Appellate Authority may not be in a position to condone the delay extending the period of 90 days and extendable period of one month thereafter. It is admitted that the non-filing of the appeal was due to lapse of the internal auditor and necessary steps have been taken as against the auditor in terms of the show-cause notice issued at Annexure-X. It is submitted that such lapse of



internal auditor has resulted in the present circumstances, warranting filing of a writ petition before this Court.

3. It is fairly admitted that the grievance requires to be adjudicated by way of an appeal instead of the present proceedings. It is submitted that the petitioner came to know of the passing of the order only on the recovery notice being issued on 23.12.2025. It is submitted that thereafter, upon enquiry, the internal auditor has consented to the lapse on his part. It is to be noticed that the request of the petitioner is only to enable him to file an appeal and to direct the Appellate Authority to take up the appeal by overlooking the delay.

4. The power under Article 226 could be exercised in circumstances where justice would be a casualty. Taking note of the delay of about nine months and also noticing that the petitioner fairly admits the lapse of the internal auditor, against whom certain internal proceedings have been initiated, it will be appropriate to consider the



financial implications and undue hardship if the order is allowed to stay and in light of the same pass appropriate directions.

5. Accordingly, in the peculiar facts of the case, if the appeal is filed within a period of three weeks from the date of receipt of the certified copy of the order, the appeal to be entertained without raising any objection on ground of delay. All other contentions are kept open.

6. The petitioner to pay a cost of Rs.25,000/- (Rupees Twenty Five Thousand Only) to the Karnataka Advocates Clerks Benevolent Trust, High Court Building, Bengaluru.

7. Accordingly, the petition is ***disposed of***. It is made clear that the order is passed under the peculiar facts of the present case.

**Sd/-**  
**(S SUNIL DUTT YADAV)**  
**JUDGE**

SHS