



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 8247 OF 2026 (T-RES)

BETWEEN:

MICRO TECH CNC,
A PARTNERSHIP FIRM REPRESENTED BY ITS
PARTNER,
SHRI YOGESHWARA
SON OF SHRI SUBRAYA HEBBAR,
AGED 46 YEARS,
HAVING OFFICE AT A-43/C,
KSSIDC 2ND CROSS,
2ND MAIN, PEENYA,
BENGALURU-560058.

...PETITIONER

(BY SRI. PRADYUMNA HEJIB, ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES (AUDIT) - 6.7,
DGSTO-6, KIADB BUILDING,
3RD FLOOR, 14TH CROSS, 4TH PHASE,
PEENYA 2ND STAGE,
BENGALURU - 560 058.

...RESPONDENT

(BY SRI. K. HEMAKUMAR, AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH
ADJUDICATION ORDER BEARING NO.ACCT (AUDIT)-





6.7/S74/AO-04/2024-25 DATED 31.12.2024 PASSED BY THE RESPONDENT ANNEXURE-A 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 sought for setting aside of the order of adjudication at Annexure-A as well as the recovery proceedings instituted pursuant to such order.

2. It is the case of the petitioner that the order passed under Section 74 of the Central Goods and Services Tax Act, 2017 (for short 'the Act') is without affording full opportunity to the petitioner as the petitioner was given only one opportunity during personal hearing. It is further submitted that if the petitioner is given sufficient opportunity, he would make out his stand insofar as the show-cause notice on merits.



3. Learned counsel for the petitioner submits that Section 74 of the Act could not have been invoked and the petitioner would demonstrate the same.

4. Perused the order at Annexure-A which is the order of adjudication. As pointed out by the learned Additional Government Advocate, in-fact the petitioner was granted one opportunity of personal hearing. However, it is noticed that there has been no reply of the petitioner to the show-cause notice.

5. In light of the contention raised including regarding applicability of Section 74 to the present case, it would be appropriate to set aside the order at Annexure-A and remit the matter to the stage of reply to show-cause notice. Consequent to setting aside of the order at Annexure-A, recovery proceedings at Annexure-B is also set aside.

6. In light of the contention advanced, the respondent authorities are at liberty, if circumstances are



so made out, upon hearing and perusing the reply to convert the proceedings to one under Section 73 as well. All contentions on merits are kept open.

7. Petitioner to appear before the respondent without further notice on 27.04.2026.

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

MCR