HC-KAR
NC: 2026:KHC:61493
WP No. 34314 of 2026
CNR: KAHC010759812026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 5TH DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 34314 OF 2026 (T-RES)

BETWEEN:

M/S MULTITECH AGRO INDIA (OPC) PVT LTD
PLOT NO. 1-D(PART -1), L.I.A.D.B
INDUSTRIAL AREA, LOKIKERE ROAD,
DAVANAGERE KARNATAKA -577006
REPRESENTED BY ITS MANAGING DIRECTOR,
SRI. NAGARAJ M.J., AND REGISTRED
UNDER COMPANY ACT. 2013

...PETITIONER

(BY SRI. ASHWIN S HALADY.,ADVOCATE)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

AND:

1. THE STATE OF KARNATAKA
DEPARTMENT OF FINANCE,
VIKASA SOUDHA,
BANGALORE- 560 001,
REPRESENTED BY ITS
PRINCIPAL SECRETARY.

2. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES
(ENFORCEMENT), VANIJYA TERIGE BHAVAN,
DEVARAJ URS LAYOUT,

DAVANAGERE-577 001.

...RESPONDENTS

(BY SMT.JYOTI M MARADI., HCGP)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE SUMMONS DATED 28.10.26 BEARING NO. DCCT/ENF/DVG/INS-64/26-27, ISSUED BY THE OFFICE OF THE R2 (ANNX-B).

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

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The short question that is presented for consideration is whether this Court must interfere with the summons issued under Section 70 of the Central Goods and Services Tax Act, 2017/the Karnataka Goods and Services Tax Act, 2017. Mr.Ashwin S.Halady, the learned counsel for the petitioner, submits that the petitioner's grievance is because of the apprehension of detention or arrest

and that the petitioner's apprehension stems from the following in the summons:

> *"You're hereby directed not to leave the above said office without permission and if the case is adjourned, without ascertaining the date of adjournment."*

Ms.Jyoti M.Maradi, a learned High Court Government Pleader who accepts notice for the respondents, submits that the summon is issued with the observation as aforesaid to ensure that there is cooperation in the proceedings, and the learned High Court Government Pleader submits that this Court has taken a view that there will not be interference with summons under Article 226 of the Constitution of India. When queried, the learned High Court Government Pleader is categorical that the language of the summons in the words as afore cannot be understood as notice for detention or arrest and that is not the purpose of the summons.

Ms. Jyothi M Maradi submits that if the petitioner fails to co-operate with the investigation despite the summons, the respondents will take appropriate recourse as will be permissible in law. These submissions must be taken on record as they persuade this Court to dispose of the petition observing that there is no cause.

The petition stands ***disposed of*** accordingly.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr