



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF APRIL, 2025

PRESENT

THE HON'BLE MR JUSTICE KRISHNA S DIXIT

AND

THE HON'BLE MR JUSTICE RAMACHANDRA D. HUDDAR

WRIT PETITION NO. 21213 OF 2022 (CESTAT)

C/W

WRIT PETITION NO. 20054 OF 2021 (CESTAT),

WRIT PETITION NO. 3529 OF 2022 (T-RES)

IN WP NO. 21213/2022:

BETWEEN:

M/S K K ENTERPRISES,
A PROPRIETORSHIP CONCERN
REPRESENTED BY ITS PROPRIETOR ,
MR. ANAND M,
HAVING ITS OFFICE AT NO. 1686, 21ST MAIN,
4TH CROSS, HSR LAYOUT, 1ST SECTOR,
BENGALURU 560 102.

...PETITIONER

(BY SRI. PRADYUMNA HEJIB., ADVOCATE)

AND:

1. THE ADDL/JOINT COMMISSIONER OF CENTRAL TAX
AND GST
BANGALROE SOUTH COMMISSIONERATE,
P.B. NO. 5400, C.R. BUILDING,
QUEEN'S ROAD, BENGALURU - 560 001.
2. THE COMMISSIONER OF CENTRAL TAX (APPEALS-I)
4TH FLOOR, TTMC-BMTC COMPLEX
HAL AIRPORT ROAD, DOMMALURU,
BENGALURU 560 071.

Digitally
signed by
CHETAN B C
Location:
HIGH COURT
OF
KARNATAKA



NC: 2025:KHC:16669-DB
WP No. 21213 of 2022
C/W WP No. 20054 of 2021
WP No. 3529 of 2022

3. THE CUSTOMS , EXCISE & SERVICE TAX APPELLATE
TRIBUNAL (CESTAT),
SOUTH ZONAL BENCH, FKCCI -WTC COMPLEX
KEMPEGOWDA ROAD, BENGALURU 560 009.

...RESPONDENTS

(BY SRI. ARAVIND V CHAVAN.,ADVOCATE FOR R1 & R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO
ISSUE A WRIT IN THE NATURE OF MANDAMUS OR ANY OTHER
WRIT/ TO RESPONDENT NO-3 TRIBUNAL TO ADMIT AND HEAR
THE APPEAL ON MERITS WITHOUT INSISTING ON THE PRE-
DEPOSIT OF THE 10 PERCENT OF SERVICE TAX AS INSISTED
BY RESPONDENT NO-3 VIDE BEARING DIARY
NO.ST/DEFECT/207122022 DATED 26.09.2022 (ANNEXURE-F).

IN WP NO. 20054/2021:

BETWEEN:

M/S VISION MANPOWER PRIVATE LIMITED,
NO.1092, 16TH CROSS, 2ND STAGE,
BANASHANKARI, BANGALORE 560 070.
(REP. BY SHRI C.RAVI NAIDU, DIRECTOR)
AGED ABOUT 58 YEARS.

...PETITIONER

(BY SRI. PRADYUMNA HEJIB., ADVOCATE)

AND:

1. THE COMMISSIONER OF CENTRAL TAX AND GST
BANGALORE WEST COMMISSIONERATE,
1ST FLOOR, BMTC BUS STAND COMPLEX,
BANASHANAKRI, BENGALURU-560 070.
2. THE CUSTOMS EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL (CESTAT)
SOUTH ZONAL BENCH, FKCCI,-WTC COMPLEX,
KEMPEGOWDA ROAD, BENGALURU-560 009.

...RESPONDENTS

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO
ADMIT AND HEAR THE APPEAL ON MERITS WITHOUT
INSISTING ON THE PRE-DEPOSIT OF THE 7.5 PER CENT OF



NC: 2025:KHC:16669-DB
WP No. 21213 of 2022
C/W WP No. 20054 of 2021
WP No. 3529 of 2022

SERVICE TAX, VIDE DIARY NO.DEFECT/207182021
(ANNEXURE-E).

IN WP NO. 3529/2022:

BETWEEN:

M/S. A.K. ENTERPRISES
136/122, 4TH MAIN ROAD,
1ST CROSS, HONGASANDRA,
BEGUR MAIN ROAD, BENGALURU 560 068.
(REP BY SHRI. M. RAMESH, PARTNER)
AGED ABOUT 45 YEARS

...PETITIONER

(BY SRI. PRADYUMNA HEJIB., ADVOCATE)

AND:

1. THE COMMISSIONER OF CENTRAL TAX AND GST
BANGALORE SOUTH COMMISSIONERATE
P.B. NO. 5400, C.R. BUILDING,
QUEENS ROAD, BENGALURU 560 001.

2. THE CUSTOMS , EXCISE & SERVICE TAX
APPELLATE TRIBUNAL (CESTAT)
SOUTH ZONAL BENCH, FKCCI- WTC COMPLEX,
KEMPEGOWDA ROAD, BENGALURU 560 009.

...RESPONDENTS

(BY SRI.JEEVAN J NEERALGI., ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO
ISSUE A WRIT IN THE NATURE OF MANDAMUS OR ANY
OTHER WRIT/ TO ADMIT AND HEAR THE APPEAL ON
MERITS WITH OUT INSISTING ON THE PRE-DEPOSIT OF
THE 7.5 PER CENT OF SERVICE TAX VIDE DIARY NO
DEFECT/209512021 (ANNEXURE-E).

THESE WRIT PETITIONS COMING ON FOR ORDERS THIS
DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR JUSTICE KRISHNA S DIXIT
AND
HON'BLE MR JUSTICE RAMACHANDRA D. HUDDAR



ORAL ORDER

(PER: HON'BLE MR JUSTICE KRISHNA S DIXIT)

IN WP NO.21213/2022:

Learned counsel for the petitioner has filed a Memo dated 16.04.2025 seeking leave to withdraw the Writ Petition, which reads as under:

"The Petitioner above named most respectfully submits as follows:

1. The present writ petition has been filed before this Hon'ble Court Challenging Defect Memo bearing No.ST/DEFECT/207122022 DATED 26.09.2022 (ANNEXURE-F) issued by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) requiring it to pre-deposit 7.5% of the service tax amount in respect of appeal filed before the Hon'ble CESTAT challenging the adjudicating authority.

2. The Petitioner further submits that this Hon'ble Court, after noting that the Ld. Single Judge of the High Court had stayed show cause notices in identical matters in W.P.No.4495/2020 and 9522/2021 had ordered that no precipitative action shall be taken in the matter pending disposal of the writ petition.

3. The Petitioner submits that the W.P.No.4495/2020 tagged with other matters involving identical issue i.e., whether solid waste disposal undertaken for BBMP is covered vide Sl.No.25 of Service Tax notification No.25/2012 dated 20.06.2012 or not, has been disposed of by the Ld. Single Judge of the



NC: 2025:KHC:16669-DB
WP No. 21213 of 2022
C/W WP No. 20054 of 2021
WP No. 3529 of 2022

Hon'ble High Court vide order dated in 20th February 2025 in W.P.No.9522/2021 C/W with other writ petitions with directions to the petitioners to raise all contentions before the adjudicating authority in respect of show cause notices pending adjudication.

4. Further, in respect of adjudication orders already passed by the authorities, such orders have been set aside and the matters have been relegated permitting the petitioners to take to contentions raised in the petitions filed before this Hon'ble Court.

WHEREFORE, *in view of the above, the Petitioners craves the leave of this Hon'ble Court to withdraw the above petition as well as the appeal filed before Hon'ble CESTAT **along with liberty** to challenge the adjudication order before the Ld. Single Judge of this Hon'ble Court seeking appropriate reliefs."*

IN WP NO.20054/2021:

Learned counsel for the petitioner has filed a Memo dated 16.04.2025 seeking leave to withdraw the Writ Petition, which reads as under:

"The Petitioner above named most respectfully submits as follows:

1. The present writ petition has been filed before this Hon'ble Court Challenging Defect Memo bearing DIARY NO.DEFECT/207182021 (ANNEXURE-E) issued by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) requiring it to pre-deposit 7.5% of the service



tax amount in respect of appeal filed before the Hon'ble CESTAT challenging the adjudicating authority.

2. The Petitioner further submits that this Hon'ble Court, after noting that the Ld. Single Judge of the High Court had stayed show cause notices in identical matters in W.P.No.4495/2020 and 9522/2021 had ordered that no precipitative action shall be taken in the matter pending disposal of the writ petition.

3. The Petitioner submits that the W.P.No.4495/2020 tagged with other matters involving identical issue i.e., whether solid waste disposal undertaken for BBMP is covered vide Sl.No.25 of Service Tax notification No.25/2012 dated 20.06.2012 or not, has been disposed of by the Ld. Single Judge of the Hon'ble High Court vide order dated in 20th February 2025 in W.P.No.9522/2021 C/W with other writ petitions with directions to the petitioners to raise all contentions before the adjudicating authority in respect of show cause notices pending adjudication.

4. Further, in respect of adjudication orders already passed by the authorities, such orders have been set aside and the matters have been relegated permitting the petitioners to take to contentions raised in the petitions filed before this Hon'ble Court.

WHEREFORE, *in view of the above, the Petitioner craves the leave of this Hon'ble Court to withdraw the above petition as well as the appeal filed before Hon'ble CESTAT **along with liberty** to challenge the adjudication order*



before the Ld. Single Judge of this Hon'ble Court seeking appropriate reliefs."

IN WP NO.3529/2022:

Learned counsel for the petitioner has filed a Memo dated 16.04.2025 seeking leave to withdraw the Writ Petition, which reads as under:

"The Petitioner above named most respectfully submits as follows:

1. The present writ petition has been filed before this Hon'ble Court challenging Defect Memo bearing DIARY NO.DEFECT/209512021 (ANNEXURE-E) issued by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) requiring it to pre-deposit 7.5% of the service tax amount in respect of appeal filed before the Hon'ble CESTAT challenging the adjudicating authority.

2. The Petitioner further submits that this Hon'ble Court, after noting that the Ld. Single Judge of the High Court had stayed show cause notices in identical matters in W.P.No.4495/2020 and 9522/2021 had ordered that no precipitative action shall be taken in the matter pending disposal of the writ petition.

3. The Petitioner submits that the W.P.No.4495/2020 tagged with other matters involving identical issue i.e., whether solid waste disposal undertaken for BBMP is covered vide Sl.No.25 of Service Tax notification No.25/2012 dated 20.06.2012 or not, has been disposed of by the Ld. Single Judge of the Hon'ble High Court vide order dated in 20th



February 2025 in W.P.No.9522/2021 C/W with other writ petitions with directions to the petitioners to raise all contentions before the adjudicating authority in respect of show cause notices pending adjudication.

4. *Further, in respect of adjudication orders already passed by the authorities, such orders have been set aside and the matters have been relegated permitting the petitioners to take to contentions raised in the petitions filed before this Hon'ble Court.*

WHEREFORE, *in view of the above, the Petitioner craves the leave of this Hon'ble Court to withdraw the above petition as well as the appeal filed before Hon'ble CESTAT **along with liberty** to challenge the adjudication order before the Ld. Single Judge of this Hon'ble Court seeking appropriate reliefs."*

In view of the above, these Writ Petitions are disposed off as withdrawn, costs having been made easy.

**Sd/-
(KRISHNA S DIXIT)
JUDGE**

**Sd/-
(RAMACHANDRA D. HUDDAR)
JUDGE**

cbc

List No.: 1 Sl No.: 3