



CNR: KAHC010017762023

NC: 2026:KHC:51080
WP No. 665 of 2023

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF SEPTEMBER, 2026

BEFORE

THE HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

WRIT PETITION NO. 665 OF 2023 (GM-KEB)

BETWEEN:

EIT SERVICES INDIA PRIVATE LIMITED
(A COMPANY INCORPORATED UNDER THE
PROVISIONS OF THE COMPANIES ACT,1956)
(PREVIOUSLY KNOWN AS HEWLET PACKARD
GLOBAL SOFT PRIVATE LIMITED)
HAVING ITS REGISTERED OFFICE AT
DIGITAL PARK, 39/40
ELECTRONICS CITY PHASE II
HOSUR ROAD, BANGALORE - 560 100
KARNATAKA, INDIA
REPRESENTED BY ITS AUTHORIZED
SIGNATORY MS. ANITA KAMAT
SENIOR PROFESSIONAL LEGAL.

...PETITIONER

(BY SRI. GAUTAMADITYA S, ADVOCATE)

AND:

1. ASSISTANT EXECUTIVE ENGINEER (ELEC.,)
S.13 SUB DIVISION,
BENGALURU ELECTRICITY SUPPLY COMPANY
AECS LAYOUT, "B" BLOCK
SINGASANDRA, BENGALURU - 560 068.



NC: 2026:KHC:51080
WP No. 665 of 2023

CNR: KAHC010017762023

2. CHIEF FINANCIAL OFFICER
MANGALORE ELECTRICITY SUPPLY COMPANY
MESCOM BHAVAN, CORPORATE OFFICE
KAVOOR CROSS ROAD
BEJAI, MANGALORE - 575 004.
3. DIRECTOR (TECHNICAL)
MANGALORE ELECTRICITY SUPPLY COMPANY
MESCOM BHAVAN, CORPORATE OFFICE
KAVOOR CROSS ROAD,
BEJAI, MANGALORE - 575 004.
4. THE STATE OF KARNATAKA
REPRESENTED BY THE PRINCIPAL SECREATRY
DEPARTMENT OF EDUCATION
M.S. BUILDING, BENGALURU - 560 001.

...RESPONDENTS

(BY SRI. H.V. DEVARAJU, ADVOCATE FOR R1 TO R3;
GA SERVED)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASH THE
IMPUGNED ORDER R2 PRODUCED AS ANNEXURE- A
BEARING NO. 4319-21 DATED 22.09.2022 AND ETC.,

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

CORAM: HON'BLE SMT. JUSTICE LALITHA KANNEGANTI



CNR: KAHC010017762023

NC: 2026:KHC:51080
WP No. 665 of 2023

ORAL ORDER

The present writ petition is filed seeking the following prayer:

"a. writ of certiorari quashing the impugned order issued by respondent No.2 produced as Annexure A bearing no. ಮವಿಸಕಂ/ಕಂದಾಯ ಮೇಲ್ಮನವಿ/ಆ.ಕಾ/4319-21 dated 22nd September 2022

b. writ of certiorari quashing the impugned demand notice issued by respondent No.1 produced as Annexure B bearing no. ಸಕಾನಜಂ(ವಿ)/ಎಸ್-13/ ಹಿಸ/ ಸಲೇ/10105-112 dated 9th December

c. writ of certiorari quashing the impugned final assessment issued by respondent No.1 produced as Annexure P bearing no. No. AEE(EI)/S-13/AAO/26 dated 27th March 2017

d. writ of mandamus directing the 1st Respondent to refund a sum of `3,43,87,301 along with interest as deemed fit by this court: and:

e. Grant any other order in favour of the Petitioner in the interest of justice."

2. The petitioner before this Court is an IT -Company. It is stated that on 10.03.2000, the petition was approved by the Software Technology Parks of India (hereinafter referred to as 'STPI'), a Society and the Ministry of Information Technology, Government of India to setup a 100% software



**NC: 2026:KHC:51080
WP No. 665 of 2023**

export-oriented unit in Bangalore under the Software Technology Park scheme of the Government of India. Accordingly, an agreement dated 14.03.2000 was entered into between the petitioner and the STPI to set up a 100% software export-oriented unit in Bangalore. The Karnataka Udyoga Mitra directed the Karnataka Industrial Areas Development Board to allot 20 acres of land along with supply of 25,000 litres of water for the facility. Additionally, Karnataka Power Transmission Corporation Limited was also directed to provide and service 1,800KVA to the facility by the Karnataka Udyoga Mitra. Accordingly, the facility is provided to the petitioner by letter dated 25.09.2003. When there was a change of name of the Company in 2006, the petitioner communicated the change of name and the same was acknowledged by letter dated 13.06.2006. During this period, the petitioner continued to renew his registration with the STPI periodically. Accordingly, the renewal certificate dated 29.07.2010, 05.03.2015 and 14.02.2020 are placed before the Court. It is stated that on 19.05.2016, they received a letter from respondent No.1 seeking for clarity on whether the IT/BT certificate issued by



**NC: 2026:KHC:51080
WP No. 665 of 2023**

the appropriate authority that enabled the petitioner to avail tariff concession from HT2(A) to HT2(B) covered any additional extensions carried out by the petitioner. The petitioner has responded to the letter and explained that the petitioner is a software company as evidenced by its registration and they are entitled for the concession. In spite of the same, the respondent continued to issue provisional bills dated 16.01.2017 for short claim and back-billing charges to a total sum of Rs.6,87,71,989/-. Thereafter, petitioner addressed a letter date 25.01.2017 that the certificate issued by the STPI amounts to the requisite certificate under the HT2(a) tariff schedule and sought for withdrawal of the provisional bill. Thereafter, the oral hearing was conducted and a final assessment order dated 27.03.2017 was passed by respondent No.1. Respondent No.1 has come to the conclusion that the petitioner is not entitled for the concessional tariff under HT-2(a) and he is liable to be billed under HT-2(b) tariff. Aggrieved by the said order, the petitioner preferred an appeal under clause 44.04 of the conditions of supply of Electricity of Distribution Licensees in the State of Karnataka, 2006 and



under Section 127 of the Electricity Act, 2003 before the Appellate Tribunal consisting of 2nd and 3rd respondent. The Appellate Tribunal has also confirmed the order of the primary authority. The Appellate Authority partly allowed the appeal and ordered back-billing and double the tariff would be paid only for 12 months preceding 19.05.2016. The period between 19.05.2016 to 12.06.2017 would be billed at HT 2(b) tariff at the standard rates. The period after 12.06.2017 would be billed at HT 2(a) tariff at the standard rates. Respondent No.1 would reflect the present name of the petitioner i.e. (EIT Services India Private Limited) as a consumer for the RR number concerned. The deposit paid by the petitioner for a sum of Rs.3,43,87,301/- would be adjusted towards the dues payable by the petitioner. The first respondent would calculate the final amounts payable and take appropriate action regarding the same. Aggrieved thereby, the petitioner is before this Court. When the matter came up for hearing, learned counsel for the petitioner submitted that the issue regarding the concession and the production of the IT/BT certificate is no longer res integra.



3. Learned counsel appearing for the petitioner submits that the Division Bench of this Court in the case of ***The Assistant Executive Engineer (ELE), Bangalore City Supply Company Ltd (BESCOM). Vs. Dell International India Pvt. Ltd. and others***¹ along with Other appeals at paragraph number 20 has categorically observed that the IT/BT certificate is not a prerequisite for the concession. He relied on paragraph nos. 20 and 21, which read as under:

"20. Having considered the contentions advanced, we are of the opinion that IT/BT, Software or IT enabled establishments and BPOs were entitled to industrial tariff under the Government policies. They were given the benefit of such tariff under KERC tariff orders. Circulars and orders of the Supply Companies also provided that they would be eligible for such tariff. The issue therefore was not of any concession or grant of concessional tariff but the fixation of tariff in respect of IT/BT, IT enabled establishments and BPOs on the basis of their admitted activity. As such, the obtaining and producing of the certificate from the Departments of IT/BT cannot be a condition precedent for the availing of the tariff as fixed by

¹ WA No.1366/2025 and connected matters dated 14.08.2026



CNR: KAHC010017762023

the KERC and provided by the Supply Company as a clear policy statement by the Government. The entitlement for placement in industrial tariff arises from the nature of the qualifying activity. The circulars directing the production of specific certificate therefore can operate only prospectively and the retrospective reclassification and back billing done by the BESCO is therefore not sustainable in law. The orders, if any, issued by the Ombudsman would therefore be in the nature of dependent orders and can have no validity in law.

21. The further contention that the change of name of a Corporate entity with the requisite permission of the Registrar of Companies and on transfer of assets and liabilities would necessitate a further Certificate from the requisite Authorities also cannot be accepted since the change of name would not amount to creating a separate entity and would only be a formality in law."

4. In the light of the same, the order impugned passed by respondent No.1, which is partly allowed by the Appellate Authority, needs to be set aside. Learned counsel for the petitioner further submits that, after the petitioner sold the schedule premises, the petitioner submitted a representation



CNR: KAHC010017762023

on 12.03.2026 to remove the installations, which was not considered by the respondents as the writ petition is pending.

5. Learned counsel appearing for the respondent submits that in the light of the order passed by the Division Bench of this Court, the impugned order needs to be set aside. It is further submitted that the judgment lays down the proposition that for availing the concession, the IT/BT certificate is not a prerequisite. However, it is submitted that the respondents are in the process of taking steps to assail the order impugned.

6. Having heard the learned counsel on either side, perused the entire material on record. As far as the order of the Division Bench is concerned, the respondents are at liberty to question it. However, in the light of the Division Bench Order, both the order impugned issued by respondent No.1 and the orders passed by the Appellate Authority i.e., respondent Nos.2 and 3 needs to be set aside. Consequently, the case of the petitioner shall be considered as per HT-2(b). In light of the same, back-billing at double the tariff would be billed only for 12 months preceding 19.05.2016. The period between



**NC: 2026:KHC:51080
WP No. 665 of 2023**

CNR: KAHC010017762023

19.05.2016 to 12.06.2017 would be billed at HT-2(a). Hence, this Court is passing the following order:

ORDER

- i. In the light of the disposal of this writ petition, the respondents are directed to consider the representation dated 12.03.2026 within a period of two weeks from the date of receipt of copy of this order.
- ii. After the assessment is done, if any excess amount is paid by the petitioner, the same shall be refunded.
- iii. The petitioner's representation dated 12.03.2026 shall be considered in accordance with law.
- iv. Accordingly, the writ petition is ***allowed***.
- v. All I.As. in this petition shall stand closed.

**SD/-
(LALITHA KANNEGANTI)
JUDGE**

BH,MEG
List No.: 1 SI No.: 41
AK