



IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 4TH DAY OF FEBRUARY, 2026
BEFORE
THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV
WRIT PETITION NO. 28406 OF 2025 (T-RES)

BETWEEN:

1. M/S MANJUNATH CARGO
NO.19, HOSAHALLI,
NEAR GOVERNMENT SCHOOL,
DODDA GOLLARAHATTI,
BENGALURU-560 091.
(A PROPRIETARY CONCERN
REPRESENTED BY SRI MANJUNATH B.T.)

... PETITIONER

(BY SRI. Y.C. SHIVAKUMAR., ADVOCATE)

AND:

1. THE JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPEALS)-3,
TTMC, BMTc COMPLEX,
DOUBLE ROAD, SHANTI NAGAR,
BENGALURU-560 027.
2. THE COMMERCIAL TAX OFFICER,
(ENFORCEMENT)-27,
SOUTH ZONE,
O/O THE ADDL. COMMISSIONER (ENFORCEMENT)
SOUTH ZONE, VTK-2,
RAJENDRA NAGAR, KORAMANGALA,
BENGALURU-560 047.

... RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

Digitally signed
by VIDYA G R
Location: HIGH
COURT OF
KARNATAKA



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO A. ISSUE A WRIT OF CERTIORARI OR ORDER OR DIRECTION IN THE NATURE OF WRIT OF CERTIORARI FOR QUASHING THE ORDER BEARING NO.GST.AP.634/2024-25, DATED 30-06-2025 (T.NO.251/2025-26), PASSED BY THE RESPONDENT-1 UNDER SECTION 107(11) OF THE KARNATAKA GOODS AND SERVICES TAX ACT, 2017 AND THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AS AT ANNEXURE-A AND ETC.

THIS PETITION COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP 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 correctness of the Order-in-Appeal at Annexure-'A' dated 30.06.2025. The Appellate Authority has rejected the appeal of the petitioner filed challenging the demand at Annexure-'B' dated 28.11.2024. The demand at Annexure-'B' relates to absence of updation of e-way bill to the point of destination.

2. It is the case of the petitioner that the petitioner was engaged in the transportation of goods. It is submitted that a supplier from Sonapat, Haryana had



consigned the goods in the name of M/s. Atul Enterprises, situated at Gundopanth Street, City Market, Bangalore.

3. It is further submitted that the goods had reached KSR SBC Majestic Railway Station, Bengaluru on 13.11.2024 and the petitioner had gone to the Railway Station and had the goods unloaded to a cargo vehicle and had parked the vehicle and unloading of goods was completed at about 10.00 a.m. It is further submitted that the respondent No.2 intercepted the vehicle at 11.18 a.m. when the vehicle was stationary and parked in the premises of Railway Station, Bengaluru. At about 11.22 a.m., the e-way bill was updated. However, the Authorities had already initiated the proceedings and raised the demand. The appeal filed against such demand also came to be rejected.

4. The only point for consideration is as to whether the e-way bill was required to be updated. Rule 138(5) of



the CGST Rules, 2017 alongwith the *Proviso* reads as follows:-

"138(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01:

Provided *that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill."*

5. It is clear that in terms of the *Proviso*, the updation of e-way bill would not be required where the goods are transported for a distance within fifty kilometres from the place of business of transporter to the place of business of consignee. In the present case, the distance to the place of business of the consignee is within fifty kilometers. The fact that the e-way bill was valid till the



Railway Station at Bengaluru is not in dispute. In light of Proviso to Rule 138(5) of the CGST Rules, 2017, the updation of e-way bill is not required.

6. Accordingly in light of the same, the Order-in-Appeal at Annexure-'A' dated 30.06.2025 passed by the Appellate Authority and the demand at Annexure-'B' dated 28.11.2024 are set aside.

This petition is accordingly ***disposed of.***

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VGR