



NC: 2026:KHC:28975-DB
WA No. 1587 of 2023
C/W WA No. 1599 of 2023
WA No. 1638 of 2023
AND 2 OTHERS

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF JUNE, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE K.S. HEMALEKHA

WRIT APPEAL NO. 1587 OF 2023 (T-RES)

C/W

WRIT APPEAL NO. 1599 OF 2023 (T-RES)

WRIT APPEAL NO. 1638 OF 2023 (T-RES)

WRIT APPEAL NO. 1647 OF 2023 (T-RES)

WRIT APPEAL NO. 25 OF 2024 (T-RES)

IN W.A. No. 1587/2023

BETWEEN:

1. OFFICE OF PRINCIPAL COMMISSIONER
GST AND CENTRAL EXCISE MYSURU
THIRD FLOOR, GST BHAVAN
S1 AND S2, VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU-570011
2. THE GOODS AND SERVICES TAX COUNCIL
JANPATH
CONNAUGHT PLACE
NEW DELHI-110001
(REP. BY SPECIAL SECRETARY)
3. THE UNION OF INDIA
MINISTRY OF FINANCE

Digitally
signed by
SRIDEVI S
Location:
High Court
of Karnataka



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NEW DELHI-110001
(REP. BY ITS SECRETARY)

4. PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO. 1, QUEEN'S ROAD
VASANTH NAGAR
BENGALURU-560001

...APPELLANTS

(BY SRI NEERALGI JEEVANBABU JAGADISH, ADVOCATE)

AND:

1. SRI R. CHANDRASHEKAR
SON OF N.RAMAIAH
AGED ABOUT 63 YEARS
RESIDING AT NO. 537/1
K.R. PURAM
HASSAN-573201
2. SRI S. SHIVAKUMAR
S/O SRI P. SUBRAMANI
AGED ABOUT 42 YEARS
RESIDING AT ASHIWADI MAIN
GOPALA RANGANATHA EXTENSION
SHIMOGA-577201
3. SRI RAMAKRISHNA
SON OF BILIGOWDA
AGED ABOUT 61 YEARS
RESIDING AT KADALUR VILLAGE
AND POST
MADDUR TALUK
MANDYA DISTRICT-571433
4. SRI K.R. MAHESHA
SON OF RAMAKRISHNA
AGED ABOUT 41 YEARS



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RESIDING AT KADALUR VILLAGE
AND POST
MADDUR TALUK
MANDYA DISTRICT-571433

5. M/S SIDDARAMAIAH AND CO
A PARTNERSHIP FIRM REPRESENTED BY ITS
MANAGING PARTNER SIDDARAMAIAH
SON OF BASAVEGOWDA
AGED ABOUT 64 YEARS
RESIDING AT NO. 35, AJJIMANE
2ND CROSS, ALAHALLI
MANDYA-571401
6. SRI D.T. SIDDAPPA
S/O THAMMAIAH
AGED ABOUT 61 YEARS
RESIDING AT NO. 1296, 2ND CROSS
NEHRU NAGAR, MANDYA CITY
MANDYA-571401
7. SRI P. MASTI GOWDA
S/O KARIGOWDA
AGED ABOUT 59 YEARS
RESIDING AT NO. 66
PURADAKOPPALU VILLAGE
MANDYA TALUK
MANDYA DISTRICT-571416.
8. SRI G.H. PUTTASWAMY GOWDA
S/O H. HOMBEGOWDA
AGED ABOUT 47 YEARS
R/AT NO. 6, GANGAWADI VILLAGE
HONAKERE HOBLI
G. MALLIGERE POST
NAGAMANGALA TALUK
MANDYA DISTRICT-571416.



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9. M/S A.B.B CONSTRUCTIONS
A PARTNERSHIP FIRM
REPRESENTED BY A B BASAVARAJU
OFFICE AT AGASANAPURA VILLAGE
MALAWALLI TALUK
MANDYA DISTRICT-571475.
10. SIR Y.S. YOGANANDA
S/O Y K SIDDEGOWDA
AGED ABOUT 45 YEARS
R/AT NO. 220, YALACHENAHALLI VILLAGE
BANNUR HOBLI, T NARASIPURA TALUK
MYSURU DISTRICT-571101.
11. SRI MANJUNATHA
S/O NARASEGOWDA
AGED ABOUT 63 YEARS
R/AT NO. 22/3, BASAVANAGUDI ROAD
NEAR WATER TANK
K R PETE TALUK
MANDYA DISTRICT-571426.
12. SRI R GOVINDEGOWDA
S/O RAMEGOWDA
AGED ABOUT 44 YEARS
R/AT NO. RAMA MANDIRA STREET
ANDRAHALLI
SRIRANGAPATNA TALUK
MANDYA DISTRICT-571415.
13. SRI ASHOKA S
S/O SATHYANANDA S
AGED ABOUT 29 YEARS
R/AT NO. 207, 2ND STAGE
NEETHI MARGA, SIDDHARTHA NAGAR
MYSURU-570011.



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14. SRI V.T. DINESH KUMAR
S/O LATE V.M THIMMAIAH
AGED ABOUT 53 YEARS
R/AT PUMP HOUSE ROAD
KUSHAL NAGARA-571234.
15. SRI P.B. KARI GOWDA
S/O LATE BETTE GOWDA
AGED ABOUT 45 YEARS
R/AT NO. 686, 9TH MAIN
10TH CROSS, 1ST STAGE, VIJAYANAGAR,
MYSORE-570017.
16. SRI C KARI GOWDA
SO CHIKKA BOREGOWDA
NO. 46, VENKATALINGAIAH BADAVANE
OPP MYSORE DAIRY
SIDDARTHANAGAR
MYSORE-570011
17. SRI N.S. JAGANNATH
S/O SRINIVASA N T
AGED ABOUT 48 YEARS
R/AT NO. 22, 6TH MAIN
GOKULAM, 2ND STAGE
VV MOHALLA, MYSORE-570002
18. SRI K.V. CHINNAIAH
S/O VENKATASUBBAIAH
NO. 274, A BLOCK
3RD STAGE, VIJAYANAGARA
MYSORE-570017
19. SRI THAMMANNA
S/O LATE DASA
AGED ABOUT 72 YEARS
R/AT KURIDODI VILLAGE



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KADALUR POST, MADDUR TALUK
MANDYA DISTRICT-571433

20. SRI ANANDA N S
S/O LATE SANNE GOWDA
AGED 43 YEARS
R/AT BGS LAYOUT, BEHIND SRS
OPP KUTAMMA TEMPLE
HOOTAGALLI, MYSORE – 570018
21. SRI C ASHOK
S/O LATE C S CHIKKARAMEGOWDA
AGED 40 YEARS
NO.118, CHINNAKURALI
PANDAVAPURA TALUK
MANDYA DISTRICT - 571455
22. M/S CPC CONSTRUCTIONS
OFFICE AT NO. 1023, FLAT NO.107
SHNTIGRAMA APARTMENTS
JAYALAKSHMI VILASA ROAD
CHAMARAJA MOHALLA
LAKSHMIPURAM
MYSORE - 570 005
(REPRESENTED BY ITS MANAGING PARTNER
SRI H B CHANDRASHEKARAPPA)
23. SRI H.B. CHANDRASHEKARAPPA
S/O LATE H.B. BASAPPA
AGED 76 YEARS
R/AT MANASA NILAYA
KRISHNA NAGAR EXTENSION
PANDAVAPURA
MANDYA DISTRICT - 571455
24. M/S B.N.M CONSTRUCTIONS
REPRESENTED BY ITS MANAGING PARTNER



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SRI MANJUNATHA
S/O NARASEGOWDA
AGED 63 YEARS
R/AT NO.22/3, BASAVANAGUDI ROAD
NEW WATER TANK, K.R.PETE TALUK
MANDYA DISTRICT - 571426

25. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR, VIDHANA SOUDHA
BENGALURU - 560 001
(REP BY ADDL CHIEF SECRETARY)
26. COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREIGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR
BENGALURU - 560 009
27. JOINT COMMISSIONER OF COMMERCIAL TAXES
(ADMN) DIVISIONAL VAT
SHESHADRI IYER BUILDING
DEEWANS ROAD, K.R.MOHALLA
MYSURU - 570024
28. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-240, SHARADA SAMUDAYA BHAVAN
SHANKAR MUTT ROAD,
HASSAN - 573 201
29. EXECUTIVE ENGINEER
PWD AND IWTD, HASSAN DIVISION
HASSAN - 573 201
30. KARNATAKA STATE POLICE HOUSING AND
INFRASTRUCTURE DEVELOPMENT



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CORPORATION LIMITED
HASSAN DIVISION
OPPOSITE JAYASHREE NURSING HOME
K.R.PURA, HASSAN - 573 201
REPRESENTED BY ITS
MANAGING DIRECTOR

31. KARNATAKA CO-OPERATIVE MILK PRODUCERS
FEDERATION LIMITED
K M F COMPLEX
DR M.H. MARIGOWDA ROAD
BENGALURU - 560029
REPRESENTED BY DIRECTOR
(ENGINEERING)
32. KOLAR CHIKKABALLAPUR DISTRICT
CO-OPERATIVE MILK
PRODUCERS SOCIETY UNION LIMITED
OFFICE AT KOLAR DAIRY PREMISES
NH-4, PUTTUR POST, KOLAR - 563102
REPRESENTED BY MANAGING DIRECTOR
33. KARNATAKA STATE ROAD
TRANSPORT CORPORATION
SHANTHINAGAR, BENGALURU - 560027
REPRESENTED BY MANAGING DIRECTOR
34. KARNATAKA RESIDENTIAL EDUCATIONAL
INSTITUTIONS SOCIETY
8, MSB-1, 6TH AND 7TH FLOOR,
CUNNINGHAM ROAD
BENGALURU - 560052
REPRESENTED BY ITS EXECUTIVE ENGINEER
35. EXECUTIVE ENGINEER
PWP AND IWTD, SHIMOGA DIVISION
SHIMOGA - 577201



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36. THE EXECUTIVE ENGINEER
P W P AND I W T DEPARTMENT
RAMANAGARA DIVISION
RAMANAGARA - 562159
37. EXECUTIVE ENGINEER
PWP AND IWTD
MANDYA – 571401
38. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
NO.13/4, 4TH FLOOR
C M C BUILDING
NRUPATUNGA ROAD
BENGALRUU - 560 001.
39. DISTRICT URBAN DEVELOPMENT CELL
DEPUTY COMMISSIONERS OFFICE
MANDYA
MANDYA DISTRICT - 571401
REPRESENTED BY
DEPUTY COMMISSIONER.
40. AGRICULTURE PRODUCE
MARKETING COMMITTEE
MANDYA - 571 401
REPRESENTED BY SECRETARY
41. EXECUTIVE ENGINEER
PWP AND IWTD,
MYSURU - 570 004
42. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
KABINI CANAL DISTRIBUTORY DIVISION
T.NARASIPURA - 571 124.



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43. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
V.C.DIVISION
MANDYA - 571 401
44. DEPUTY COMMISSIONER
CHAMARAJANAGAR DISTRICT
CHAMARAJANAGAR - 571 313
45. EXECUTIVE ENGINEER
PWP AND IWTD
HASSAN DIVISION
HASSAN - 573 201.
46. EXECUTIVE ENGINEER
PWP AND IWTD,
CHAMARAJANAGAR DIVISION,
CHAMARAJANAGAR - 571 315
47. EXECUTIVE ENGINEER
PWP AND IWTD,
BENGALURU DIVISION,
BENGALURU - 560 001
48. EXEUCTIVE ENGINEER
P.R.E. DIVISION,
MANDYA - 571 401
49. EXECUTIVE ENGINEER
PWP AND IWTD,
SPECIAL DIVISION HUNSUR,
HUNSUR - 571 105
50. EXECUTIVE ENGINEER
PWP AND IWTD,
MADIKERI - 571 201



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51. EXECUTIVE ENGINEER
PWD SPECIAL DIVISION,
HUNSUR - 571 105
52. EXECUTIVE ENGINEER
RDPR,
MANGALURU DIVISION,
MANGALURU - 575 001
53. EXECUTIVE ENGINEER
RDPR,
MYSURU DIVISION,
MYSURU - 570 004
54. CHIEF PROJECT OFFICER
STATE HIGHWAY DEVELOPMENT PROJECT,
BENGALURU - 560 001
55. THE COMMISSIONER
MYSURU CITY CORPORATION,
NEW SAYACHI RAO ROAD,
MYSURU - 570 024
56. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
MYSURU - 570 004
57. THE EXECUTIVE ENGINEER
ZILLA PANCHAYATH
MYSORE - 570 004.
58. EXECUTIVE ENGINEER CADA
NO.2, 2 DIVISION,
MYSORE - 570 024
59. EXECUTIVE ENGINEER
RDPR,



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MANDYA DIVISION,
MANDYA - 571401

...RESPONDENTS

(BY SRI NAVEEN G.S., ADVOCATE FOR R-1 TO R-24 &
SRI ADITYA VIKRAM BHAT, AGA FOR R-25 TO R-59)

THIS WRIT APPEAL FILED UNDER SECTION 4 OF THE
KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE
JUDGMENT DATED 11.04.2023 PASSED BY THE LEARNED SINGLE
JUDGE OF THIS HONBLE COURT IN W.P. No. 19067/2019 & ETC.

IN W.A. NO. 1599/2023

BETWEEN:

1. THE COMMISSIONER OF CENTRAL TAX
OFFICE OF THE PRINCIPAL
COMMISSIONER OF GST AND]
CENTRAL EXCISE
VINAYA MARGA
SIDDARTHANAGAR
MYSORE-570011
2. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110001
REPRESENTED BY ITS SECRETARY
3. THE GOODS AND SERVICES TAX COUNCIL
JANPATH, CONNAUGHT PLACE
NEW DELHI-110001
(REP BY SPECIAL SECRETARY)
4. THE PRINCIPAL COMMISSIONER OF
CENTRAL TAX
NO.1, QUENS ROAD



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VASANTHNAGAR
BENGALURU-560001

...APPELLANTS

(BY SRI NEERALGI JEEVANBABU JAGADISH, ADVOCATE)

AND:

1. C.A. RAMU
S/O ANKEGOWDA
AGED ABOUT 53 YEARS
R/A CHINNAKURALI
PANDAVAPURA TALUK
MANDYA DISTRICT-571425
2. K R SANTHOSH
S/O RAJEGOWDA
AGED ABOUT 38 YEARS
R/A NO.8, BLOCK NO.21
BEML LAYOUT, SRIRAMAPURA II STAGE
MYSORE-570023
3. ARVIND KUMAR
S/O BETTEGOWDA
AGED ABOUT 39 YEARS
R/O PURADAKOPPALU
MUDDAGANDUR POST
MANDYA-571416
4. BETTEGOWDA
S/O SINGRIGOWDA
AGED ABOUT 69 YEARS
R/A PURADAKOPPALU
MUDAGANDUR POST
MANDYA-571416
5. C. ANANTHA KUMAR
S/O LATE CHAMEGOWDA
AGED ABOUT 63 YEARS



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VADAGERE VILLAGE
GOWDAHALLI POST
YELANDUR TALUK
CHAMARAJANAGARA DISTRICT-571515

6. M/S P. DASHARATHARAMA REDDY
A PARTNERSHIP FIRM
HAVING OFFICE AT KRISHNA COMPLEX
NO.14, SBI ROAD
BENGALURU-560001
REPRESENTED BY MANAGING PARTNER
P KRISHNA REDDY
7. M/S P.B.I CONSTRUCTION COMPANY
BANDAR ROAD
BHATKAL-581320
REPRESENTED BY ITS MANAGING PARTNER
P.B. IBRAHIM
8. M/S MOHAND DAS V RAJANI
A PARTNERSHIP FIRM
HAVING OFFICE AT WARD No.2B
BEHIND LEELASHAH DARMASHALA
ADIPURA KUTCH
GUJARAT - 370205
(REP. BY ITS MANAGING PARTNER
MAHADEV MOHANDAS RAJANI)
9. MAHADEV MOHANDAS RAJANI
S/O RAJANI MOHANDAS
AGED ABOUT 52 YEARS
R/AT PLOT No.104
WARD No.2B, GANDHIDAM
KUTCH, GUJARAT - 370205
10. B.S. ASHOK
S/O SHETTI GOWDA
AGED ABOUT 49 YEARS



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R/AT No.8, MADAR TERESA ROAD
VIDYANAGAR
HASSAN - 573135

11. S.N. NAVEEN KUMAR
S/O D. NANJEGOWDA
AGED ABOUT 43 YEARS
R/AT No.108
NAVEEN NILAYA
GAYATHIR EXTENSION
BEHIND GOVERNMENT HOPSITAL
CHANNARAYAPATNA
HASSAN-573116
12. IBRAHIM KALLATARA
PARTNER
M/S CONCORD CONSTRUCTIONS
A PARTNERSHIP FIRM
OFFICE AT A-406
CASA GRANDE
ATTAVAR
MANGALORE-575001
13. THE STATE OF KARNATKA
FINANCE DEPARTMENT
II FLOOR, VIDHANA SOUDHA
BENGALURU-560001
(REP. BY ADDITIONAL CHIEF SECETARY)
14. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THERIGWE KARYALAYA
1ST MAIN ROAD
GANDHINAGAR
BENGALURU-560009
15. EXECUTIVE ENGINEER
PROJECT DIVISION



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RDPR PROJECT
RDPR
MANDYA-571401

16. EXECUTIVE ENGINEER
KRRDA PROJECT DIVISION
MANDYA-571401
17. EXECUTIVE ENGINEER
KDPR PROJECT DIVISION
N.R. MOHALLA
MYSORE-570007
18. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
NO.2, VARUNA CANAL PROJECT DIVISION
MYSORE-570 007
19. EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION
(PRE) DIVISION
KUVEMPUNAGAR
MYSORE-570 023
20. EXECUTIVE ENGINEER
KPW AND IWTD DIVISION
MYSORE DIVISION
MYSORE-570 007
21. EXECUTIVE ENGINEER
MINOR IRRIGATION AND GROUND WATER
DEVELOPMENT AGENCY
MYSORE DIVISION
MYSORE-570 00
22. SUPERINTENDENT
MYSORE URBAN DEVELOPMENT AUTHORITY
MYSORE-570 00



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23. EXECUTIVE ENGINEER
POSTAL CIVIL DIVISION,
BENGALURU-560 0
24. EXECUTIVE ENGINEER
KARNATAKA STATE ROAD TRANSPORT CORPORATION,
SHANTHINAGAR,
BENGALURU-560027.
25. EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
NO.13/4, 4TH FLOOR, CFC BUILDING,
NRUPATHUNGA ROAD,
BENGALURU-560 001.
26. EXECUTIVE ENGINEER
PWP AND IWTD,
RAMANAGARA DIVISION,
RAMANAGARA-562 159.
27. EXECUTIVE ENGINEER
PWP AND IWTD,
MYSORE DIVISION,
MYSORE-570 007.
28. EXECUTIVE ENGINEER
RURAL WATER SUPPLY AND
SANITATION DIVISION,
CHAMARAJANAGARA DIVISION,
SHANKARAPURA EXTENSION,
CHAMARAJANAGARA-571 515.
29. EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION,
(PRE) CHAMARAJANAGARA-571 515.



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30. EXECUTIVE ENGINEER
CADA NO.2,
MYSORE-570 007.
31. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
K.R.S.M. AND M.I.P. DIVISION, 111
MALAVALLI-571 404.
32. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA NIYAMITHA
KABINI RESERVOIR DIVISION
H.D. KOTE-571 114.
33. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA NIYAMITHA
KABINI CANAL DIVISION
KOLLEGALA-571 440.
34. EXECUTIVE ENGINEER
NATIONAL HIGH WAY,
PWP AND IWTD, K.R. CIRCLE,
BENGALURU-560 001.
35. EXECUTIVE ENGINEER
PWP AND IWTD
RAICHUR-584 101.
36. CHIEF ENGINEER
KRDCL,
BENGALURU-560 001.
37. EXECUTIVE ENGINEER
PORT AND FISHERIES DIVISION,
UDUPI-574 118.
38. COMMISSIONER
CITY CORPORATION, BELAGAVI - 590 001.



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39. EXECUTIVE ENGINEER, PIU
STATE HIGHWAY DEVELOPMENT LIMITED
GROUND FLOOR
PWP ANNEXE BUILDING
K.R.CIRCLE,
BENGALURU - 560 001.
40. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA NIYAMITHA
NO.1, HLBC DIVISION,
CHANNARAYAPATNA - 573 201
41. EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION
MYSORE - 570 007.
42. EXECUTIVE ENGINEER
PWP AND IWTD
HASSAN DIVISION
HASSAN - 573 201
43. EXECUTIVE ENGINEER CAUVERY
NEERAVARI NIGAM NIYAMITHA
HARANGI CANAL DIVISION SALIGRAMA
K R NAGAR TALUK
MYSORE DISTRICT - 570025.
44. DEPUTY CONSERVATOR OF FOREST
AND EXECUTIVE DIRECTOR
SRI CHAMARAJANAGAR ZOOLOGY GARDEN
MYSORE - 570010.
45. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISON
VISHVESHWARANAGAR
HUBLI - 580 009



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46. CHIEF ENGINEER
NATIONAL HIGHWAY
PWP AND IWTD
K R CIRCLE
BENGALURU - 560 001

47. COMMISSIONER
MANGALORE CITY CORPORATION
MANGALORE - 574142

...RESPONDENTS

(BY SRI NAVEEN G.S., FOR R-1 TO R-12 &
SRI ADITYA VIKRAM BHAT, AGA FOR R-13 TO R-47)

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF
THE KARNATAKA HIGH COURT ACT PRAYING TO SET
ASIDE THE JUDGEMENT DATED 11/04/2023 PASSED BY
THE LEARNED SINGLE JUDGE OF THIS HON'BLE COURT IN
W.P. NO.30107/2019 & ETC.

IN W.A. NO. 1638/2023

BETWEEN:

1. THE PRINCIPAL COMMISSIONER GST
AND CENTRAL EXCISE, MYSURU
THIRD FLOOR GST BHAVAN
S1 AND S2 VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU - 570 011.
2. THE SUPERINTENDENT OF
CENTRAL TAX, GST
S1 AND S2 VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU - 570 011.



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3. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI - 110 001
(REPRESENTED BY ITS SECRETARY)
4. THE GOODS AND SERVICES TAX COUNCIL
JANAPATH CONNAUGHT PLACE,
NEW DELHI - 110 001
REPRESENTED BY ITS
SPECIAL SECRETARY.
5. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
No.01, QUEEN'S ROAD
VASANTHNAGAR
BANGALORE - 560 001.

...APPELLANTS

(BY SRI NEERALGI JEEVANBABU JAGADISH, ADVOCATE)

AND:

1. SRI CHANDRASHEKARAIAH
S/O LATE B.L. RAMAIAH
AGED ABOUT 68 YEARS
746/E, 6TH CROSS, 13TH MAIN
SARASWATHIPURAM
MYSURU - 570 009.
2. M/S GOVINDE GOWDA AND SONS
REPRESENTED BY
SRI G. ASHOK, PARTNER
S/O SRI GOVINDE GOWDA
AGED ABOUT 53 YEARS
#57, 8TH MAIN, 3RD BLOCK
JAYALAKSHMIPURAM
MYSURU - 570 012.



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3. M/S D.K. CONSTRUCTIONS
REPRESENTED BY ITS MANAGING PARTNER
SRI DASHARATH. K
S/O MR. KRISHNAPPA
AGED ABOUT 43 YEARS
NO .892, No.893,
CH NO.41, SHANKALA NIVAS
KANTHARAJURS ROAD
LAKSHMIPURAM
MYSURU 570 004.
4. SRI MAHABALESHWARA BAIRY
S/O VENKATARAMANA BAIRY
AGED ABOUT 64 YEARS
NO.1398, 3RD MAIN
VIJAYANGARA 2ND STAGE
MYSURU - 570 017.
5. SRI MAHADEVA
S/O SIDDAPPA
AGED ABOUT 56 YEARS
No.2617, MAHESHWARA NILAYA
D F O OFFICE ROAD
KOLLEGAL - 571 440.
6. M/S SRI AYYAPPA CONSTRUCTIONS
REPRESENTED BY ITS PARTNER
SRI U.V.R. ANJANEYULU
S/O U.V. SUBBA RAO
AGED ABOUT 56 YEARS
PLOT NO.1023, FLAT NO.403
SRISTI SALIGRAMA
JAYALAKSHMI VILAS ROAD
CHAMARAJAPURAM
MYSURU -570 005.



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7. SRI N. NANDISH
S/O NANJUNDIAHA
AGED ABOUT 42 YEARS
No.42, MAYURA ROAD
KERGALLI MAIN ROAD
R.T. NAGARA, MYSURU - 570 023
8. SRI M. NATARAJ
SON OF LATE K. MUTHUSHETTY
AGED ABOUT 57 YEARS
No.68, 1ST CROSS
NIMISHAMBA LAYOUT
KUVEMPUNAGARA
MYSURU - 570 023.
9. SRI D.P. KRISHNA KUMAR
S/O D.R. PUTTASWAMY GOWDA
AGED ABOUT 55 YEARS
3RD CROSS, KIKKERI ROAD
BASAVESHWARANAGAR
K.R. PET TOWN - 571 426.
10. SRI MRUDUL B.C.
S/O CHANDRASHEKARAIAH
AGED ABOUT 33 YEARS
No.746/E, 13TH MAIN
6TH CROSS, NEW SARASWATHIPURAM
MYSURU - 570 023.
11. SRI NAKUL B.C.
S/O CHANDRASHEKARAIAH
AGED ABOUT 35 YEARS
No. 746/E, 13TH MAIN, 6TH CROSS
NEW SARASWATHIPURAM
MYSURU - 570 023.



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12. SRI APPADURAI C
S/O CHINNARAJ SHETTY
AGED ABOUT 54 YEARS
7A/660, MALLIKARJUNA NILAYA,
RAJEEVNAGAR,KOLLEGAL
CHAMARAJANAGAR - 571 313.
13. SRI G.L. LAKSHME GOWDA
S/O LINGEGOWDA
AGED ABOUT 54 YEARS
GOWDALLI, T.M. HOSUR POST
S.R. PATNA TALUK
MANDYA DISTRICT - 571 806.
14. SRI M SRINIVASULU REDDY
S/O M RAMA REDDY
AGED ABOUT 61 YEARS
No. 242, 12TH CROSS
B BLOCK, J.P. NAGARA
MYSURU - 570 031.
15. SRI N. SIDDU
S/O NINGAIAH
AGED ABOUT 50 YEARS
No.429, SHIVARATHRESHWARA NAGARA
BANNIMANTAPA
MYSURU - 570 021.
16. SRI P.K. KRISHNARAJU
S/O T. KRISHNA
AGED ABOUT 38 YEARS
MIG-1, 6TH MAIN
1ST STAGE, HEBBAL
MYSURU - 570 016.
17. M.S. REVANNA
S/O SHIVANNA



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AGED ABOUT 67 YEARS
NO 812, 8TH MAIN
C BLOCK, VIJAYANAGARA 3RD STAGE
MYSURU - 570 017.

18. SRI K.S. MANJUNATHA
S/O K. SHIVAPPA
AGED ABOUT 40 YEARS
NO.10/1, F4/4
VINAYAKA ENCLAVES
BEHIND JSS HIGH SCHOOL
D BLOCK, J P NAGARA
MYSURU - 570 031.
19. M/S ANNAPOORNESHWARI CONSTRUCTIONS
REPRESENTED BY ITS PARTNER
M.S REVANNA
S/O SHIVANNA
AGED ABOUT 67 YEARS
No. 812, 8TH MAIN, C BLOCK
VIJAYANAGARA 3RD STAGE
MYSURU - 570 017
20. M/S BHOOMIKA BUILDERS
PARTNERSHIP FIRM
REPRESENTED BY ITS PARTNER
SRI N.T. KRISHNA MURTHY
S/O N.T. THEERTHAGIRI GOWDA
No. 415, 8TH MAIN, 7TH CROSS
K.C. LAYOUT, MYSURU - 570 011
21. SRI B.G. ARAVIND
S/O GURUMURTHY B G
AGED ABOUT 34 YEARS
No. 23, 4TH MAIN, VIDYAGIRI LAYOUT
NAGARABHAVI, BENGALURU - 560 072



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22. SRI UMESH N
S/O NARAYANA SWAMY
AGED ABOUT 44 YEARS
No. 34, HUNDAVADI
ANANDURU ELVALA HOBLI
MYSURU - 571 130
23. SRI NAGARAJU
S/O NAGARAJU
AGED ABOUT 37 YEARS
#A 12, 5TH MAIN ROAD
YADAVAGIRI
MYSURU - 570 020
24. SRI H.S. GIRISH
S/O S.D. SHIVARUDRAPPA
AGED ABOUT 43 YEARS
No.15, SHIVASHANTHI NILAYA
80 FT ROAD
KANAKADASANAGARA
DATTAGALLY
MYSURU - 570 030
25. SRI S YOGESH
S/O M P SIDDAIAH
AGED ABOUT 42 YEARS
NO.66, CH 80, GOLLAGERI
CHAMARAJAMOHALLA
MYSURU - 570 024
26. SRI K SIDDAPPA
S/O MALLAIAH
AGED ABOUT 68 YEARS
A 12, V MAIN, YADAVAGIRI
MYSURU - 570 020



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27. SRI VENKATACHALAPATHI
S/O V VENKATESH
AGED ABOUT 68 YEARS
No.23, BAIRAWESHWARA NAGARA
HEBBAL 1ST STAGE
MYSURU - 570 016
28. SRI P VENKATASUBBAIAH
S/O P VENKATAIAH
AGED ABOUT 56 YEARS
No.228, "SRI VENKATADRI"
1ST STAGE, NIVEDITHA NAGARA
MYSURU - 570 022
29. SRI NAGARJUNA P
S/O VENKATASUBBAIAH
AGED ABOUT 27 YEARS
NO 228, SRI VENKATADRI 1ST STAGE
NIVEDITHA NAGARA
MYSURU-570022
30. SRI VENKATAPPA C
S/O CHIKKARANGE GOWDA
AGED ABOUT 58 YEARS,
165/J, 6TH MAIN, ALANAHALLI LAYOUT
T N PURA MAIN ROAD
MYSURU-570011
31. SRI S JAYAKUMAR
S/O M K SHIVANANJEGOWDA
AGED ABOUT 48 YEARS
NO 11, 4TH CROSS, 4TH MAIN
NANDHINI BADAVANE
1ST STAGE, ALANAHALLI
MYSURU-570011



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32. SRI B K DINESH
S/O B KALAIAH
AGED ABOUT 50 YEARS
NO 533, 9TH CROSS
VINAYAMARGA
SIDDHARTHANAGARA
MYSURU-570011
33. SRI A R RAGHU
S/O A N RAMALINGU
AGED ABOUT 51 YEARS
NO 25, AKKI HEBBALU
K R PET TALUK-571605
34. M/S YVR CONSTRUCTIONS
PROPRIETOR
SRI Y VENKATARAMANA
S/O PULLAIAH
AGED ABOUT 42 YEARS
NO 17, 1ST MAIN ROAD
OMKAR LAYOUT
J P NAGAR
MYSURU-570031
35. SRI CHANDRAGIRI MURALI
S/O VENKAIAH
AGED ABOUT 49 YEARS
NO 16, SBM COLONY, WARD NO.64,
NEAR CANARA BANK ,
SRIRAMPURA
MYSURU-570023
36. SRI K NAGARAJA
S/O KEMPAPPA
AGED ABOUT 61 YEARS
NO 1019, 5TH MAIN, 11TH CROSS



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E AND F BLOCK , RAMAKRISHNANAGARA
MYSURU-570022

37. SRI K T RAVI
S/O K B THAMMANNA GOWDA
AGED ABOUT 52 YEARS
NO.K.T. 159/100, MARIGOWDA LAYOUT
3RD CROSS
MANDYA -571401
38. SRI S RAJASHEKAR
S/O C SHIVASHANKARAPPA
AGED ABOUT 59 YEARS
D.NO.34, HIG , 1ST MAIN
A AND B BLOCK
RAMAKRISHNANAGARA
MYSURU-570022
39. SRI R MANJUNATH
SON OF LATE RUDRAIAH
AGED ABOUT 56 YEARS
RESIDING AT DHARANI
8TH CROSS, JOGIMATTI ROAD
CHITTRADURGA - 577501
40. SRI A N SWAMY
S/O NANJACHARI
No.231, CHAMANAHALLI
BANNRU HOBLI
T NARASIPURA TALUK
MYSORE DISTRICT - 571101
41. M/S K.T.R. CONSTRUCTIONS
REPRESENTED BY ITS
MANAGING PARTNER
K.T.RAVI



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S/O LATE K.B.THAMMANNAGOWDA
AGED ABOUT 52 YEARS
GROUND FLOOR, NO.484
A AND B BLOCK, CHITRABANU ROAD,
KUVEMPUNAGARA
MYSURU-570 023.

42. SRI DHANAJAYA M
AGED ABOUT 37 YEARS,
S/O MARISWAMI N
DOOR NO.1899, 1ST CROSS
SEEBIAH ROAD,
DEVARAJA MOHALLA, MYSURU-570 001.
43. SRI H S ARUNKUMAR
AGED ABOUT 46 YEARS
S/O H.N.SHANKAR GOWDA
NO 275/1, HALAHALLAI MAIN ROAD
MANDYA-571 401
44. SRI L RANGAREDDY
AGED ABOUT 73 YEARS
S/O L PEDDA RANGA REDDY
No.3078, 12TH CROSS
R.P.ROAD, NANJANGUD-571 301
45. SRI P SUBRAMANI
AGED ABOUT 68 YEARS
S/O PONNUSWAMY
AASHIRVAAD 1ST MAIN
RANGANATHA EXTENSION
GOPALA, SHIVAMOGGA-577 201
46. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR VIDHANA SOUDHA



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BENGALURU-560 001
(REP BY ADDL CHIEF SECRETARY)

47. COMMISSIONER OF COMMERCIAL TAXES
COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREIGE KARYALAYA
1ST MAIN ROAD
GANDHINAGAR
BENGALURU-560 009
48. JOINT COMMISSIONER OF
COMMERCIAL TAXES
(ADMN) DIVISIONAL VAT
SHESHADRI IYER BUILDING
DEEWANS ROAD, K R MOHALLA
MYSURU-570 024
49. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
TUMKUR - 572 101
50. THE COMMISSIONER
MYSURU CITY CORPORATION
NEW SAYYAJI RAO ROAD
MYSURU - 570024
51. THE EXECUTIVE ENGINEER
MYSURU URBAN DEVELOPMENT
AUTHORITY (MUDA)
CHAMARAJAPURAM
MYSURU-570005
52. THE EXECUTIVE ENGINEER
PWP AND I W T DEPARTMENT,
MYSURU DIVISION
MYSURU - 570010



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53. EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION
KUVEMPUNAGAR,
MYSURU - 570023
54. THE EXECUTIVE ENGINEER
PWP AND IWT DEPARTMENT
SPECIAL DIVISION
HUNSUR
MYSURU DISTRICT - 571105
55. TH EXECUTIVE ENGIENEER
KARNATAKA PUBLIC WORKS
PORTS AND INLAND WATER
TRANSPORT DEPARTMENT
(PWP AND IWT DEPARTMENT)
VIDYANAGAR, B.M. ROAD
MANDYA - 571401
56. CHIEF OFFICER
TOWN PANCHAYATH
VIRAJPET - 571218
57. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
IRRIGATION SOUTH, GOKULAM 4TH STAGE
MYSURU-570002
58. CHIEF DEVELOPMENT OFFICER AND
CHIEF ENGINEER
KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
No.49, EAST WING, 4TH AND 5TH FLOOR
KHANIJA BHAVAN, RACE COURSE ROAD
BENGALURU - 560 001



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59. THE CHIEF ENGINEER
KARNATAKA HOUSING BOARD
3RD FLOOR, CAUVERY BHAVAN
K.G.ROAD, BENGALURU-560001
60. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
NO.14/3, 4TH FLOOR
ARAVIND BHAVAN
N T ROAD, NEAR K R CIRCLE
BENGALURU-560001
61. THE EXECUTIVE ENGINEER
KPWP AND IWTD DIVISION
CHAMARAJANAGARA-571313
62. THE SECRETARY
A.P.M.C KEMPANAPALYA ROAD,
KOLLEGAL - 571440
CHAMARAJANAGAR DISTRICT
63. MANAGING DIRECTOR
K.S.R.T.C. CENTRAL OFFICE
K H ROAD, SHANTHINAGAR
BENGALURU-560027
64. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DEPARTMENT
NAZARBAD, MYSURU-570010
65. THE EXECUTIVE ENGINEER
COMMAND AREA DEVELOPMENT AUTHORITY,
CAUVERY BASIN PROJECTS
NO.2, DIVISION, KALIDASA ROAD
VIJAYANAGARA 1ST STAGE
MYSURU-570017



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66. THE EXECUTIVE ENGINEER
KARNATAKA URBAN WATER SUPPLY AND
DRAINAGE BOARD
SARASWATHIPURAM
MYSURU-570009
67. THE EXECUTIVE ENGINEER
RURAL DEVELOPMENT WATER AND
SANITARY DEVELOPMENT
MYSURU DIVISION
MYSURU - 570 006
68. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL,
GUNDLUPET-571111
CHAMARAJANAGARA DISTRICT
69. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL,
MALVALLY-571430
MANDYA DISTRICT
70. THE CHIEF OFFICER
TOWN MUNICIPAL COUNCIL,
SRIRANGAPATTANA- 571438
MANDYA DISTRICT
71. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION,
PPP CELL (PIU),
SHIVAMOGGA-577301
72. THE SECRETARY
AGRICULTURE PRODUCE MARKET COMMITTEE,
MAIN MARKET YARD BANDIPALYA,
MYSURU-570008



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73. DEPUTY COMMISSIONER
DEPUTY COMMISSIONER OFFICE,
VIDYANAGAR,
RAMANAGAR-562159
RAMANAGARA DISTRICT
74. THE EXECUTIVE ENGINEER
PWP AND IWD MYSURU DIVISION,
T NAGARASIPURA-571124
MYSURU DISTRICT
75. KARNATAKA HEALTH SYSTEM DEVELOPMENT AND
REFORM PROJECT
PHI BUILDING, 1ST FLOOR, SHESHADRI ROAD,
BENGALURU-560027
76. KARNATAKA STATE HIGHWAYS IMPROVEMENT
PROJECT (KSHIP)
PWD ANNEXE BUILDING,
PROJECT IMPLEMENTATION UNIT,
1ST FLOOR, K R CIRCLE
BENGALURU-560001
77. EXECUTIVE ENGINEER RDPR
DEPARTMENT PROJECT DIVISION MYSURU,
N R MOHALLA, MYSURU-570007
78. THE SUPERINTENDING ENGINEER
PANCHAYATH RAJ ENGINEERING CIRCLE
No.1243, ASARE 3R CROSS, GANGE ROAD,
KUVEMPUNAGARA,
MYSURU-570023
79. RURAL DEVELOPMENT AND PANCHAYATH RAJ
M S BUILDING 3RD FLOOR,
NEAR 3RD GATE,
BENGALURU-560001



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80. THE EXECUTIE ENGINEER
KARNATAKA PUBLIC WORKS,
PORT AND INLAND WATER TRANSPORT
DEPARTMENT (PWD)
RAMANAGARA-562159
81. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED,
KABINI RESERVOIR DIVISION,
KABINI COLONY, H D KOTE TALUK,
MYSURU DISTRICT-571116
82. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED,
NANJANGUD-571301
MYSURU DISTRICT
83. THE MUNICIPAL COMMISSIONER
TOWN MUNICIPAL COUNCIL,
BM ROAD, NEAR KSRTC BUS STAND,
PERIYAPATNA-571107
84. THE EXECUTIVE ENGINEER
KABINI CANAL DISTRIBUTORY DIVISION,
T.NARASIPURA-571124
85. THE CONSERVATOR OF FORESTS
BANDIPURA WILD LIFE PROJECT,
ARANYA BHAVANA
ASHOKA PURAM, MYSURU-570004
86. THE CONSERVATOR OF FORESTS AND
EXECUTIVE DIRECTOR
SRI CHAMARAJENDRA
ZOOLOGICAL GARDENS
ZOO MAIN ROAD, INDIRA NAGARA,
MYSURU-570010



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87. THE MUNICIPAL COMMISSIONER
MADIKERI CITY MUNICIPAL COUNCIL
MADIKERI TOWN,
MADIKERI-571201
88. THE CHIEF OFFICER
KUSHALNAGARA TOWN PANCHAYAT
B M ROAD, KUSHALANAGARA-571401
89. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
CNNL M P DIVISION,
RAMANAGARA-571511
90. THE MANAGING DIRECTOR
DR B R AMBEDKAR DEVELOPMENT CORPORATION
9TH AND 10TH FLOOR
VISHWESHWARAI AH MINI TOWERS
DR. B.R. AMBEDKAR VEEDHI
BENGALURU-560001
91. THE EXECUTIVE ENGINEER
KARNATAKA RURAL ROAD DEVELOPMENT AGENCY
3RD FLOOR, GRAMEENABHIVRUDDI BHAVANA
ANANDRAO CIRCLE,
BENGALURU-560009
92. THE MUNICIPAL COMMISSIONER
KARNATAKA CITY MUNICIPAL COUNCIL
BENGALURU MYSURU ROAD
KANAKAPURA-562117
93. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
HEMAVATHY CANAL DIVISION
HEBBUR-572120



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94. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
HEMAVATHY CANAL DIVISION
YEDIYUR-572142
95. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
KRS DIVISION
K R SAGARA-571607
96. THE EXECUTIVE ENGINEER
MYSURU DIVISION,
KUWSDB MYSURU (REGULAR)
No.927, NEW KANTHARAJ URS ROAD
6TH MAIN, 2ND FLOOR
SARASWATHIPURAM
MYSURU-570009
97. THE EXEUTIVE ENGINEER
NWKRTC DIVISION OFFICE,
INDUSTRIL ESTATE, HUBBALLI-580021
98. THE EXECUTIVE ENGINEER
ENGINEERING SECTION
UNIVERSITY OF MYSURU,
KANTHARAJ URS ROAD,
SARASWATHIPURAM,
MYSURU-570009
99. THE EXECUTIVE ENGINEER
SHIVAMOGGA CITY CORPORATION,
SHIVAMOGGA-577201
100. THE MUNICIPAL COMMISSIONER
CITY MUNICIPAL COUNCIL,
CHAMARAJNAGRA-571313



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101. THE EXECUTIVE ENGINEER
VISESVARAYA JALA NIGAMA LIMITED
UBP DIVISION
HOSADURGA-577527

102. THE DEPUTY COMMISSIONER
HASSAN DISTRICT URBAN
DEVELOPMENT DEPARTMENT
HASSAN-573201

...RESPONDENTS

(BY SRI NAVEEN G.S., ADVOCATE FOR R-1 TO 45 &
SRI ADITYA VIKRAM BHAT, AGA FOR R-46 TO 49, 52, 54 & 55;
SRI G. LAKSHMEESH RAO, ADVOCATE FOR R-63)

THIS WRIT APPEAL FILED UNDER SECTION 4 OF THE
KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE
JUDGEMENT DATED 11/04/2023 PASSED BY THE LEARNED
SINGLE JUDGE OF THIS HON'BLE COURT IN W.P. NO.9721/2019
& ETC.

IN W.A. NO. 1647/2023

BETWEEN:

1. PRINCIPAL COMMISSIONER
GST AND CENTRAL EXCISE, MYSURU
THIRD FLOOR, GST BHAVAN
S1 AND S2, VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU-570011
2. PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEENS ROAD
VASANTH NAGAR
BENGALURU-560001



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3. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110001
REPRESENTED BY ITS SECRETARY
4. THE GOODS AND SERVICES TAX COUNCIL
JAQNPAT CONNAUGHT PLACE
NEW DELHI-110001
REP. BY SPECIAL SECRETARY

...APPELLANTS

(BY SRI NEERALGI JEEVANBABU JAGADISH, ADVOCATE)

AND:

1. SRI T. VASUDEV
PROPRIETOR
DHYAN ASSOCIATES
S/O LATE THIBBEGOWDA P
AGED ABOUT 51 YEARS
R/A NO.9, GIRI GOWDA MARG
SJCE MAIN ROAD
WAGDEVI NAGAR
2ND STAGE
MYSURU-570009
2. SRI S KRISHNA
S/O SIDDEGOWDA
AGED ABOUT 45 YEARS
R/A NO.129, 4TH CROSS
12TH MAIN, 4TH STAGE
T K LAYOUT
MYSURU-570023
3. SRI N.S. RAMESH BABU
S/O LATE SHIVARUDRAPPA
AGED ABOUT 58 YEARS
R/A NO.72, SRI VINAYAKA



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1ST CROSS, KANAKA NAGAR
SHIMOGA-577201

4. SRI H G BASAVARAJAPPA
S/O H G CHANNABASAPPA
AGED ABOUT 76 YEARS
R/A NO.36/3, 4TH CROSS
BASAVESHWARA NAGAR
SHIMOGA-577201
5. SANTHOSH BUILD WELL INFRA PVT LTD
A PRIVATE LIMITED COMPANY INCORPORATION
UNDER THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT BLOCK 302
SWISS COMPLEX
3RD FLOOR, NO.33
RACE COURSE ROAD
BENGALURU-560001
REPRESENTED BY ITS
MANAGING DIRECTOR
DHANRAJ S TALAMPALLY
6. SRI P RAVISHANKAR
S/O LATE GANGADHAR RAO
AGED ABOUT 55 YEARS
R/A NO.5209, 8TH MAIN
3RD STAGE, 1ST BLOCK
DATTAGALLI
MYSURU-570022
7. M/S RAVISHANKAR INFRASTRUCTURE PVT LTD
A PRIVATE LIMITED COMPANY INCORPORATED
UNDER THE COMPANIES ACT, 1956
HAVING ITS OFFICE AT NO.5209
8TH MAIN, 3RD STAGE
1ST BLOCK, DATTAGALLI
MYSURU-570022
REPRESENTED BY ITS



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MANAGING DIRECTOR
P RAVISHANKAR

8. SRI B T SURESH
S/O THOPE GOWDA
AGED ABOUT 50 YEARS
R/A NO.15, BONAGERE
NAGAMANGALA TALUK
MANDYA DISTRICT-571432
9. SRI CHANDRASHEKAR
S/O LATE K RAMANNA
AGED ABOUT 58 YEARS
R/A JAYACHANDRA NILAYA
JONSEPH HOSPITAL ROAD
NEAR FOREST NURSERY
CHAMARAJANAGAR TOWN
CHAMARAJANAGAR-571313
10. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR, VIDHANA SOUDHA
BENGALURU-560001
(REP. BY ADDL CHIEF SECRETARY)
11. COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR
BENGALURU-560009
12. JOINT COMMISSIONER OF COMMERCIAL TAXES
(ADMN) DIVISINAL VAT
SHESHADRI IYER BUILDING
DEEWANS ROAD
K.R. MOHALLA
MYSORE-570024



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13. ASSISTANT COMMISSIONER OF STATE TAX
LGSTO-190, DIWANS ROAD
SHESHADRI BHAVAN
MYSURU-570004
14. THE COMMISSIONER
MYSURU CITY CORPORATION
MYSURU-570004
15. THE EXECUTIVE ENGINEER
U G D DIVISION
V.V.W.W. PREMISES
MYSURU CITY CORPORATION
MYSURU-570020
16. THE DEPUTY COMMISSIONER
CHAMARAJANAGAR DISTRICT
CHAMARAJANAGAR-571111
17. THE COMMISSIONER
CITY MUNICIPAL COUNCIL
CHAMARAJANAGAR-571111
18. THE TOWN MUNICIPAL COUNCIL
GUNDLUPETE,
REPRESENTED BY ITS CEO.
19. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
BENGALURU-560 001.
20. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T. DEPARTMENT
MYSURU-570 020.
21. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T.,
HUNSUR DIVISION
MYSURU DISTRICT-570 020.



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22. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T. DEPARTMENT,
CHAMARAJANAGARA-571 111.
23. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
SHIMOGA-577 301.
24. THE KARNATAKA STATE POLICE HOUSING AND
INFRASTRUCTURE DEVELOPMENT
CORPORATION LIMITED
A GOVERNMENT OF KARNATAKA UNDERTAKING
HAVING ITS CORPORATE OFFICE AT NO. 59,
RICHMOND ROAD,
BENGALURU-560 025,
REPRESENTED BY ITS
EXECUTIVE ENGINEER - CONTRACTS.
25. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
CHITRADURGA-577 527.
26. THE DEPUTY COMMISSIONER
URBAN DEVELOPMENT CELL,
SHIMOGA DISTRICT,
SHIMOGA-577 301.
27. THE COMMISSIONER
SHIMOGA CITY CORPORATION,
SHIMOGA-577 301.
28. KARNATAKA HOUSING BOARD
OFFICE AT 3RD AND 4TH FLOORS
CAUVERY BHAVAN
K.G. ROAD,
BENGALURU-560 009.
REPRESENTED BY ITS CHIEF ENGINEER



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29. KARNATAKA HEALTH SYSTEM DEVELOPMENT AND
REFORM PROJECT
OFFICE OF THE CHIEF ENGINEER,
1ST FLOOR, P.H.I. BUILDING,
SESHADRI ROAD,
BENGALURU-560 001,
REPRESENTED BY ITS CHIEF ENGINEER.
30. KARNATAKA INDUSTRIAL
AREA DEVELOPMENT BOARD
A GOVERNMENT OF KARNATAKA UNDERTAKING
NO. 49, 4TH AND 5TH FLOOR
EAST WING
KHANIJA BHAVAN
RACE COURSE ROAD,
BENGALURU-560 001.
31. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
K.R.S. DIVISION
K.R. SAGAR,
MANDYA DISTRICT-571 426.
32. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T. DEPARTMENT,
TUMKURU DIVISION,
TUMKUR-572 110.
33. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T. DEPARTMENT,
RAMANAGARA DIVISION,
RAMANAGARA-571 501.
34. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T. DEPARTMENT,
MANDYA-571 426.



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35. THE EXECUTIVE ENGINEER
P.W.P. AND I.W.T. DEPARTMENT,
TUMKUR-572 110.

36. THE EXECUTIVE ENGINEER
COMMAND AREA DEVELOPMENT AUTHORITY,
CADA DIVISION-2,
MYSORE-570 020.

37. THE EXECUTIVE ENGINEER
RDPR DIVISION, MYSURU-570 020.

...RESPONDENTS

(BY SRI NAVEEN G.S., ADVOCATE FOR R-1 TO R-9 &
SRI ADITYA VIKRAM BHAT, AGA FOR R-10 TO R-37)

THIS WRIT APPEAL FILED UNDER SECTION 4 OF THE
KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE
THE JUDGEMENT DATED 11.04.2023 PASSED BY THE
LEARNED SINGLE JUDGE OF THIS HONBLE COURT IN
W.P. No. 15086/2019 AND ETC.

IN W.A. NO. 25/2024

BETWEEN:

1. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEENS ROAD,
VASANTHNAGAR,
BENGALURU - 560 001
2. THE GOODS AND SERVICES TAX COUNCIL
JANPATH,
CONNAUGHT PLACE
NEW DELHI -110 001
REP. BY SPECIAL SECRETARY
3. THE UNION OF INDIA
MINISTRY OF FINANCE



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NEW DELHI -110 001
REPRESENTED BY ITS SECRETARY

...APPELLANTS

(BY SRI NEERALGI JEEVANBABU JAGADISH, ADVOCATE)

AND:

1. T.H. MANAVALLAIAH
S/O LATE HONNAGIRIAH,
AGED ABOUT 49 YEARS,
R/AT TUREVEKERE VILLAGE,
TURUVEKERE POST,
EYDIUR HOBLI,
KUNIGAL TALUK,
TUMKUR DISTRICT-572130
2. H. BYRAPPA
S/O HUCHAPPA,
AGED ABOUT 52 YEARS,
R/AT HONNENAHALLI,
KOTTAGERE HOBLI,
BHAKTHARAHALLI POST,
KUNIGAL POST,
TUMKUR DISTRICT-572130
3. G.K. PRADEEP
S/O G.S. KANTHARAJU,
AGED ABOUT 36 YEARS,
R/AT GANGASANDRA VILLAGE,
MELUKOTE POST,
TUMKUR TALUK,
TUMKUR DISTRICT-572128
4. N.C. CHANNAKESHA
S/O R. CHANNAPPA,
AGED ABOUT 45 YEARS,
R/AT NARAGANAHALLI,
GULUR HOBLI,
TUMKUR DISTRICT-572122
5. B.K. VINAY
S/O B.C. KAMALAPPA,
AGED ABOUT 39 YEARS,
R/AT WARD NO.22,



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OLD LINGADAHALLI ROAD,
NEAR HPS SCHOOL,
BIRUR (RURAL)
KADUR TALU,
CHICKMAGALUR DISTRICT-571116

6. K.R. NINGARAJAPPA
S/O K.G. RANGEGOWDA,
AGED ABOUT 52 YEARS,
R/AT NO.16, DODDABYAGATHAVALLI,
HOLENARASIPURA TALUK,
HASSAN DISTRICT-573
7. T.S. RAMACHANDRA
S/O THATTEKERE SHETTYGOWDA,
AGED ABOUT 50 YEARS,
R/AT LIG NO.8,
KHB COMPLEX,
1ST STAGE, 1ST CROSS
KUKVEMPUNAGAR
MYSORE-570023
8. G.P. ANANTHARAJU
S/O LATE PAPANNA
AGED ABOUT 60 YEARS
R/AT NO.1 135,
MOKSHA MARGA,
SIDHARTHA NAGAR,
MYSORE-560011
9. B.S. PRABHAKAR JAIN
S/O B SHANTHARAJAIAH,
AGED ABOUT 62 YEARS,
R/AT NO.13. A-15 BLOCK,
VASU LAYOUT,
RAMAKRISHNA NAGAR,
I BLOCK,
MYSORE-570022
10. S. SUDHEER KUMAR
S/O SHIVARAM,
AGED ABOUT 46 YEARS,
R/AT NO.50-8,
KARUNA MARGA,



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SIDHARTHA LAYOUT,
MYSORE-570011

11. T. JAYAPRAKASH
S/O THIMAN,
AGED ABOUT 55 YEARS,
R/AT NO.6956/6399
3 CROSS,
BWSSP ROAD,
BASAVESHWARA NAGAR,
WEST DIVISION,
KANAKAPURA TOWN,
RAMANAGARA DISTRICT-562117
12. VIJAYANAND SHETTY
S/O SADASHIVSHETTY,
AGED ABOUT 48 YEARS,
R/AT RAJALAKSHMI PEROL PUMP,
KOTESHWARA, KUNDAPURA TALUK,
UDUPI DISTRICT-576222.
13. THE STATE OF KARNATAKA
FINANCE DEPARTMENT,
II FLOOR,
VIDHANA SOUDHA,
BENGALURU-560001
REP BY ADDL. CHIEF SECRETARY,.
14. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA,
VANIJYA THERIGE KARYALAYA,
IST MAIN ROAD,
GANDHINAGAR,
BENGALURU-560009
15. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LVO-175
JAI BHARATH BUILDING
TUMKUR.
16. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
SHESHADRI BHAVANA,



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DEWANS ROAD,
MYSORE.

17. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
OFFICE OF THE COMMERCIAL
TAX DEPARTMENT,
TARIKERE ROAD,
CHICKAMAGALURU.
18. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADA SAMUDAYA BHAVANA,
SHANKAR MUTT ROAD,
HASSAN.
19. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
HEMAVATHI CANAL DIVISION,
YEDIYUR,
TUMKUR DISTRICT.
20. THE EXECUTIVE ENGINEER
VISHWESHWARA JALA NIGAMA LIMITED,
YETHINA HOLE PROJECT,
DIVISION NO.2,
TUMKUR -572102
21. THE EXECUTIVE ENGINEER
PWP AND IWTD DIVISION,
TUMKUR.
22. THE EXECUTIVE ENGINEER
MINOR IRRIGATION AND
GROUND WATER
DEVELOPMENT DEPARTMENT
TUMKUR
23. THE COMMISSIONER
TUMKUR CITY CORPORATION,.
TUMKUR.
24. THE EXECUTIVE ENGINEER
DIVISION No.2



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BHADRAVATHI CADA
RANEBENNUR

25. THE EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION,
CHIKKAMAGALURU.
26. THE EXECUTIVE ENGINEER
PRAMC, PWP AND IWTD,
K.R.CIRCLE,
BENGALURU.
27. THE EXECUTIVE ENGINEER
PWP AND IWTD DIVISION,
HASSAN
28. THE EXECUTIVE ENGINEER
RD AND PRD DIVISION,
HASSAN
29. COMMISSIONER
DEPARTMENT OF ARCHEOLOGU
MUSEUM AND HERITAGE,
KARNATAKA EXHIBITION AUTHORITY,
PREMISES OFFICE,
MYSORE-570010
30. THE EXECUTIVE ENGINEER
PWP AND IWTD,
RAMANAGAR DIVISION,
RAMANAGAR.
31. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
ASHOKNAGAR, URWASTORE,
MANGALORE.
32. THE EXECUTIVE ENGINEER
PMGSY,
PROJECT DIVISION,
JAYANAGAR 1ST CROSS,
DHARWAD



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33. THE DEPUTY COMMISSIONER
DAKSHINA KANNADA DISTRICT,
MANGALORE.
34. THE EXECUTIVE ENGINEER
KRRDA,
PROJECT DIVISION,
PRE DEPARTMENT,
UDUPI
35. THE EXECUTIVE ENGINEER
PWP AND IWTD DEPARTMENT,
UDUPI DIVISION,
UDUPI.
36. THE EXECUTIVE ENGINEER
KRRDA,
PROJECT DIVISION,
MAIDAN ROAD,
MANGALORE.
37. THE EXECUTIVE ENGINEER
KRRDA,
PMGSY DIVISION,
KARWAR.
38. THE EXECUTIVE ENGINEER
RURAL WATER SUPPLY DIVISION,
DHARWAD.

...RESPONDENTS

(BY SRI NAVEEN G.S.,ADVOCATE FOR R-1 TO 12 &
SRI ADITYA VIKRAM BHAT, AGA FOR R-13 TO 38)

THIS WRIT APPEAL FILED UNDER SECTION 4 OF THE
KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE
THE JUDGEMENT DATED 11/04/2023 PASSED BY THE
LEARNED SINGLE JUDGE OF THIS HONBLE COURT IN W.P.
NO.50889/2019 & ETC.

THESE APPEALS, COMING ON FOR ORDERS, THIS DAY,
JUDGMENT WAS DELIVERED THEREIN AS UNDER:



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CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MRS. JUSTICE K.S. HEMALEKHA

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. The appellants have filed the present appeals impugning the judgment dated 11.04.2023 passed by the learned Single Judge of this Court in W.P.No.19067/2019; W.P.No.30107-118/2019; W.P.No.9721/2019; W.P.No.15086/2019 and W.P.No.50889/2019 [impugned order]. The prayers in the writ petitions were substantially similar and the writ petitioners in the main writ petition, inter alia, prayed as under:

“(a) Declare that the provisions of the GST Act are inapplicable in respect of works contracts where provisions of service are made prior to 01.07.2017 in so far as the petitioners are concerned and consequently that the respondent Nos. 4 to 8 have no jurisdiction to either issue notice or to take any coercive steps against the petitioners under the provisions of the GST Act dated 01.07.2017 produced as Annexure-H2;

(b) Declare that the provisions of Section 7(3) read with clause 6 of Schedule II of the GST Act is ultra vires Article 366 (12A), (26A), (29A)(b) & (f) of the Constitution in view of the settled principles of law laid down by the Hon'ble Supreme Court regarding “works contract” and consequently that the respondent Nos. 4 to 8 have no jurisdiction to either issue notice or to take any coercive steps against the petitioners under the provisions of the GST Act for “works



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contract” entered into post 01.07.2017 i.e. after the GST Act came into effect, which is produced as Annexure-H2; and
(c) Direct the respondent No. 1 to consider the representations as per Annexure-C-1, Annexure-C-2 and Annexure-C-3 all dated 24.11.2018 in tandem with Annexures-D, E1 to E6; and

(d) Pass such other orders as may be deemed appropriate under the circumstances of the case, in the ends of justice.”

2. The writ petitioners state that they were registered under the Karnataka Value Added Tax Act, 2003 [**the KVAT Act**] and had obtained GST registration after the rollout of the Goods and Services Tax [**GST**] regime with effect from 01.07.2017.

3. The writ petitioners are contractors who, being the successful bidders in tenders invited by various Government Departments, agencies and instrumentalities [**the Employers**], had entered into works contracts for the execution of works. The tenders were invited and the agreements were entered into largely prior to 01.07.2017, at the Schedule of Rates [**SR**] then prevailing under the VAT regime. Most of the writ petitioners having opted for the Composition Scheme under Section 15 of the KVAT Act, discharged tax at 4% of the turnover, which was deducted at source by the respective Employers, while some were assessed under the regular VAT scheme under the KVAT Act. Part of the



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works was executed, and in some cases invoices were raised or payments received, after 01.07.2017.

4. Although copies of the contracts were not produced in their entirety, the writ petitioners had produced extracts of the agreements. The agreements expressly provided that the rates quoted by the contractor shall be deemed to be “inclusive of the sales and other taxes” that the contractor would have to pay for the performance of the contract.

5. The writ petitioners claimed that since the rates quoted were on the basis of the SR prevailing prior to 01.07.2017, the same did not include the element of GST – Central GST, SGST and IGST – payable under the relevant GST Acts. With the Goods and Services Tax Acts coming into force on 01.07.2017, the works contracts came to be subjected to GST at the rate of 18% (for the period from 01.07.2017 to 21.08.2017) and at 12% thereafter. This increased the tax burden of the writ petitioners. The tax authorities issued notices calling upon the writ petitioners to discharge GST on the works contracts at the applicable rates and to file returns, failing which their GST registration was proposed to be cancelled. The



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writ petitioners submitted representations dated 24.11.2018 seeking that the incremental tax burden be borne by the Employers and that no coercive action be taken. The representations were not favourably considered and this led the writ petitioners to approach this Court.

6. The writ petitions filed by the writ petitioners were allowed by the learned Single Judge. The impugned order is a common order passed in a batch of writ petitions [**Sri. Chandrashekaraiah and others v. The State of Karnataka** (W.P.No.9721/2019 and connected matters, including W.P.No.19067/2019, W.P.No.30107-118/2019; W.P.No.15086/2019 and W.P.No.50889/2019), decided on 11.04.2023]. The operative part of the impugned order reads as under:

“20. In the result, I pass the following:-

ORDER

- (i) Petitions are hereby disposed of.
- (ii) The Respondents-State and other Govt agencies / Respondents who have entered into works contract with the Petitioners are issued the following directions / guidelines:-
 - (a) Calculate the works executed pre-GST (prior to 01.07.2017) under KVAT regime and payments received by the Petitioners.



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- (b) The payments received by the Petitioners pre-GST for such of the works executed before 01.07.2017 are to be assessed under KVAT tax regime – either under COT or VAT scheme as applicable.
- (c) Calculate the balance works to be completed or completed after 01.07.2017, in the original contract.
- (d) Derive the rate of materials, KVAT items required or used to complete the balance works.
- (e) Deduct the “KVAT” amount from those materials and the service tax, if applicable.
- (f) Add the applicable “GST” on those items.
- (g) Input Credit on the materials is to be arrived at and be set off as against the output GST, for those assessed under regular VAT.
- (h) Further, the “tax difference” should be calculated on such balance works executed or to be executed after 01.07.2017 separately.
- (i) Based on the result obtained on calculation of the tax difference on the contract value, concerned department/authority has to decide whether agreement needs to be changed or not.
- (j) A supplementary agreement may be signed with the Petitioners for the revised GST-inclusive work value for the Balance Work completed or to be completed as determined above and in case the revised GST-inclusive work value for the Balance Work, completed or to be completed after 01.07.2017, is more than the original agreement work value, the Petitioners are to be paid /reimbursed, as the case may be, the differential tax amount by the concerned employer; so also, in case payments for works completed pre-GST are made post-GST, the concerned employer has to



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pay or reimburse, as the case may be, the differential tax amount, to the Petitioners.

- (iii) Petitioners are directed to submit comprehensive representations to the respective employers/Respondents within a period of 4 weeks from the date of receipt of a copy of this order, irrespective of whether they have completed the works pre-GST or post-GST or payments were received or yet to be received post-GST.
- (iv) If such representations are submitted, the respective employers/Respondents are directed to consider and dispose of the same in the light of the aforesaid directions / guidelines as expeditiously as possible and at any rate within a period of 8 weeks from the date of submission of the representations.
- (v) In view of the interim orders passed by this Court in the present petitions, such of the petitioners who had not filed their GST returns during the period after 01.07.2017 are permitted to file their returns / amended returns, pursuant to the calculation of the differential tax as per procedure above under GST regime, without insisting on interest or penalty or limitation.
- (vi) The GST authorities are also directed not to take precipitative action against the Petitioners for a period of 6 months from the date of receipt of a copy of this order.
- (vii) Liberty is reserved in favour of the petitioners to challenge any order / decision passed / taken by the respondents or the authorities, subsequent to this order and also take recourse to such remedies as available in law."

7. The learned counsel appearing for the appellants has confined the challenge to the impugned order to the directions issued to the tax authorities. It is submitted that the operative part



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of the impugned order – insofar as it permits the writ petitioners to file returns / amended returns for the period after 01.07.2017 by calculating the differential tax in the manner set out therein, waives the interest, penalty and the period of limitation under the GST Acts, and directed the GST authorities not to take precipitative action against the writ petitioners – is contrary to the statutory scheme. It is submitted that the levy of interest under Section 50 of the Central Goods and Services Tax Act, 2017 is automatic and mandatory and admits of no discretion to waive or reduce it, and that there is no provision enabling the filing or amendment of returns in the manner directed.

8. The dispute as to whether the writ petitioners would be entitled to reimbursement of the incremental tax paid or payable by them on account of the levy of GST is strictly a matter between the writ petitioners and the Employers with whom they had entered into the contracts. The contracts between the writ petitioners and the Employers would not alter the statutory scheme for the levy of GST. Thus, the liability of the writ petitioners to pay Goods and Services Tax (whether under the Central Goods and Services Tax Act, 2017, the State Goods and Services Tax Act, 2017 or the



Integrated Goods and Services Tax Act, 2017) is required to be determined strictly in accordance with the provisions of the relevant statute. The question of the levy of GST, assessment, recovery, and enforcement is a matter of statutory prescription.

9. In view of the above, no directions could be issued permitting the filing of any revised returns contrary to the provisions of the statute. The plenary directions to waive the penalty, interest under the GST Acts or the limitation for filing returns/revised returns are also unsustainable.

10. The controversy as to the incremental tax burden arising on account of the change in the tax regime is, in essence, one between the writ petitioners and the Employers. In the context of such a dispute, no directions could be issued to the tax authorities regarding the levy, assessment, and collection of tax, penalty, or interest.

11. In the aforesaid view, the direction issued to the respondents to reimburse the differential tax is required to be construed as a direction only to the concerned Employers and not to the tax authorities.



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12. Accordingly, the impugned order, to the extent it issues directions to the tax authorities, is set aside. The appeal is disposed of in the aforesaid terms.

**Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE**

**Sd/-
(K.S. HEMALEKHA)
JUDGE**

SD
List No.: 2 Sl No.: 0