**IN THE HIGH COURT OF KARNATAKA,
DHARWAD BENCH**

DATED THIS THE 19TH DAY OF DECEMBER, 2024

**BEFORE
THE HON'BLE MR. JUSTICE C.M. POONACHA**

WRIT PETITION NO.102301 OF 2024 (T-RES)

BETWEEN:

M/S. SRI KRISHNA COMMERCIAL CORPORATION,
M/S. SANJAY KUMAR VARMA,
6-1-1880/C, GANGAVATI ROAD,
SINDHANOOR, RAICHUR,
KARNATAKA – 584 128,
REPRESENTED BY SHRI VENKAT
RAO BALLAMUDI, PARTNER
UNDER THE PARTNERSHIP ACT 1932.

…PETITIONER

(BY SRI SHIVARAJ C. BELLAKKI, ADVOCATE)

AND:

1. JOINT COMMISSIONER OF CENTRAL TAX,
   BELAGAVI AUDIT COMMISSIONERATE,
   NO.71, CLUB ROAD, BELAGAVI – 590 001.

2. ADDITIONAL COMMISSIONER,
   BELAGVI (EXECUTIVE) COMMISSIONERATE,
   O/O. THE COMMISSIONER OF CENTRAL TAX,
   BELAGVI AUDIT COMMISSIONERATE,
   2ND FLOOR, GST BHAWAN, 71 CLUB ROAD,
   BELAGAVI – 590 001.

…RESPONDENTS

(BY SRI SHIVARAJ S. BALLOLI, ADVOCATE)

Digitally signed by VISHAL NINGAPPA PATTIHAL
Location: High Court of Karnataka

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO, ISSUE A WRIT OF CERTIORARI OR A WRIT IN THE NATURE OF CERTIORARI QUASH THE IMPUGNED NOTICE NO. SCN NO.08/2023/BLY (GST AUDIT) DATED 31-08-2023 ISSUED TO THE PETITIONER BY RESPONDENT NO. 1 ENCLOSED AT ANNEXURE-A AND ANY FURTHER PROCEEDINGS ARISING OUT OF THE SAID ISSUE AND ETC.,

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

CORAM: THE HON'BLE MR. JUSTICE C.M. POONACHA

ORAL ORDER

(PER: THE HON'BLE MR. JUSTICE C.M. POONACHA)

Learned counsel for the petitioner has filed a memo seeking withdrawal of the present petition, which reads as under:

"MEMO FOR WITHDRAWAL

The Petitioner submits that the above Petition was listed before this Hon'ble Court on 13.12.2024 challenging the legality and validity of the impugned Show Cause Notice bearing No. 08/2023/BLY (GST Audit) dated 31.08.2023 (Annexure-A) issued by the Respondent No. 1. The Hon'ble Court upon considering the submissions was pleased to re-list the matter on 23.01.2025 while directing the Respondents to file the Statement of Objections on or before the next date of hearing after serving an advance copy of the same to the Petitioner.

The Petitioner further submits that Respondent No. 2 has however adjudicated the impugned Show Cause Notice bearing No. 08/2023/BLY (GST Audit) dated 31.08.2023 and passed the Order-In-Original No. BEL-EXC-DIV-ADC-A.S.C. 93/2024-25 (GST) dated 12.12.2024 and received by the Petitioner on 13.12.2024. The Petitioner therefore submits that since the Respondent No. 2 has already adjudicated the impugned

Show Cause Notice No. 08/2023/BLY (GST Audit) dated 31.08.2023, hence the present Petition has now become infructuous.

Wherefore, the Petitioner in the above matter respectfully prays that this Hon'ble Court may be pleased to permit the Petitioner to withdraw the above Petition in the interest of justice."

In view of the memo, the present writ petition is dismissed as withdrawn.

Sd/-
(C.M. POONACHA)
JUDGE

YAN/CT-ASC
List No.: 1 Sl No.: 4