HC-KAR

NC: 2025:KHC:52372
WP No. 15346 of 2021

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO.15346 OF 2021 (T-RES)

BETWEEN:

M/S. REITZEL INDIA PRIVATE LIMITED
SURVEY NO. 98 AND 99,
KIADB INDUSTRIAL AREA,
KUNIGAL TALUK,
TUMKUR DISTRICT - 572
REPRESENTED BY
SHRI. PATRICE JANVRIN,
DIRECTOR.

…PETITIONER

(BY SRI. L.S. KARTHIKEYAN, ADVOCATE)

AND:

1. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN,
HAVING ITS OFFICE AT NORTH BLOCK,
NEW DELHI – 110 001.

2. STATE OF KARNATAKA
THROUGH THE COMMISSIONER OF COMMERCIAL TAXES,
VANIJYA THERIGE KARYALAYA,
1ST FLOOR, GANDHINAGAR,
BENGALURU – 560 009.

3. GOODS AND SERVICES TAX COUNCIL
HAVING ITS OFFICE AT 5TH FLOOR,
TOWER II, JEEVAN BHARTI BUILDING,
JANPATH ROAD, CONNAUGHT PLACE,
NEW DELHI – 110 001.

4. ADDITIONAL DIRECTOR
DIRECTORATE GENERAL OF GST INTELLIGENCE
BENGALURU ZONAL UNIT,

Digitally signed by CHANDANA B M
Location: High Court of Karnataka

O/O THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL
NO.112, S. P. ENCLAVE,
ADJACENT TO KARNATAKA BANK,
K. H. ROAD,
BENGALURU – 560 017.

5. ADDITIONAL/JOINT COMMISSIONER OF CENTRAL TAX
BENGALURU NORTHWEST COMMISSIONERATE,
2ND FLOOR, SOUTH WING BMTC,
SHIVAJINAGAR, BENGALURU – 560 051.

6. ASSISTANT COMMISSIONER OF STATE TAX
LOCAL GOODS AND SERVICES TAX – 175,
JAYANAGAR EAST, SIDDARAMESHWARA BADAVANE,
TUMKURU, KARNATAKA – 572 101.

7. PRINCIPAL COMMISSIONER OF CUSTOMS
AIRPORT AND AIR CARGO COMMISSIONERATE,
BENGALURU – 560 300

8. DEPUTY COMMISSIONER OF CUSTOMS (REFUND)
O/O ADDITIONAL COMMISSIONER OF CUSTOMS
INLAND CONTAINER DEPOT, WHITEFIELD,
BENGALURU – 560 066.

9. DIRECTOR GENERAL OF FOREIGN TRADE
H WING, GATE NO. 2, UDYOG BHAVAN,
NEW DELHI – 110 011.

…RESPONDENTS

(BY SRI. JYOTI M. MARADI, HCGP FOR R2;
SRI. JEEVAN J. NEERALGI, ADVOCATE FOR R1, R3 TO R9;)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH SUB-RULE (10) OF RULE 96 OF THE CGST RULES / KGST RULES, SUBSTITUTED VIDE ANNEXURE-A5 NOTIFICATION AS ULTRA VIRES THE PROVISIONS OF IGST ACT / CGST ACT AND KGST ACT 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.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:-

"a) Issue a writ in the nature of certiorari or any other writ / direction / order quashing sub-rule (10) of Rule 96 of the CGST Rules / KGST Rules, substituted vide Annexure A-5 Notification No.54/2018-CT as ultra vires the provisions of IGST Act, CGST Act and KGST Act.

b) Issue a writ in the nature of certiorari or any other writ / direction / order quashing the Annexure-G Show Cause Notice bearing No.DGGI.C.No.V/85/2019-20/DGGI/BZU-995/2021 dated 01.12.2021 as unlawful;

c) Issue a writ / order / direction in the nature of Mandamus or any other appropriate writ directing Respondent No.6 to release the refund amounts due to the Petitioner and not to withhold any further applications as may be filed by the Petitioner on account of the Annexure – G Show Cause Notice;

d) Issue a writ / order / direction in the nature of Mandamus or any other appropriate writ directing Respondent No.8 to explain the authority under which the Importer – Exporter Code of the Petitioner has been suspended;

e) Issue a writ / order / direction in the nature of Mandamus or any other appropriate writ directing Respondent No.9 to inform whether any proceeding

has been conducted in terms of Section 8 of the Foreign Trade (Development & Regulations) Act, 1992 to suspend the IEC of the Petitioner;

f) *Issue appropriate writ / order / direction to Respondent NO.6 being the jurisdictional GST Officer to refund / recredit the amounts paid as GST on goods exported during the period from October 2018 to August, 2019 and to permit Petitioner to file application under Rule 89 for refund of unutilized Input tax credit for the same period, as an alternative in the event of the prayer in para (a) above not allowed;*

g) *Grant such other order or direction as deemed fit in the facts and circumstances of the case in the interest of justice."*

2. Heard learned counsel for the petitioner and learned counsel for respondent Nos.1, 3 to 9 and learned HCGP for respondent No.2 and perused the material on record.

3. In addition to reiterating the various contentions urged in the memorandum of petition and referring to the material on record, learned counsel for the petitioner invited my attention to the order of this Court in the case of ***M/s Hikal Limited Vs. Union of India and others – W.P.No.15251/2020 dated 09.12.2025***, in

order to contend that the present petition deserves to be allowed and disposed of in terms of the said order.

4. Per contra, learned counsel for the respondents submits that there is no merit in the petition and that the same is liable to be dismissed.

5. As rightly contended by the learned counsel for the petitioner the present petition is directly and squarely covered by the decision of a Co-ordinate Bench of this Court in the case of ***M/s Hikal Limited Vs. Union of India and others – W.P.No.15251/2020 dated 09.12.2025,*** the operative portion of which reads as under:

> *"11. In view of the aforesaid facts and circumstances and striking down of Rule 96(10) of the CGST Act and the judgments of the Kerala High Court and other High Courts including Bombay High Court in the petitioner's own case coupled with the fact that respondents themselves have omitted Rule 96(10) vide Notification dated 08.10.2024, I am of the considered opinion that the impugned Show Cause Notice and all further proceedings pursuant thereto deserves to be quashed.*

12. In the result, I pass the following:

ORDER

(i) The petition is hereby allowed.

(ii) The impugned Show Cause Notice at Annexure – R dated 07.10.2020 issued by respondent No.5 and all further proceedings pursuant thereto are hereby quashed.

(iii) Respondent authorities are directed to refund IGST amounting to Rs.75,55,123/- along with applicable interest back to the petitioner as expeditiously as possible and at any rate within a period of three months from the date of receipt of a copy of this order."

6. The aforesaid order is applicable to the facts and circumstances of the instant case and consequently, the present petition also deserves to be disposed of in terms of the judgment of this Court in ***M/s Hikal Limited's*** *case supra*.

7. In the result, I pass the following:

ORDER

(i) The petition is allowed and disposed of in terms of the decision of this Court in the case of ***M/s Hikal Limited Vs. Union of India and others – W.P.No.15251/2020 dated 09.12.2025.***

(ii) The impugned Show Cause Notice at Annexure – G dated 01.02.2021 issued by respondent No.4 and all further proceedings pursuant thereto are hereby quashed.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE

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