HC-KAR

NC: 2026:KHC:61085-DB
CCC No. 85 of 2024

CNR: KAHC010046692024

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF NOVEMBER, 2026

PRESENT

THE HON'BLE MR. JUSTICE D K SINGH

AND

THE HON'BLE MR. JUSTICE H.SHANTHI BHUSHAN

CIVIL CONTEMPT PETITION NO. 85 OF 2024

BETWEEN:

SRI. HARDIK GOWDA
S/O VENKATESH PRAKASH,
AGED ABOUT 37 YEARS,
R/AT NO.6, 1ST CROSS, 2ND STAGE,
INDIRANAGAR, BANGALORE 38.

...COMPLAINANT

(BY SRI. SRINIVAS V, ADVOCATE)

AND:

1. SRI. JAYARAM P
   THE EXECUTIVE ENGINEER,
   ROAD INFRASTRUCTURE,
   BOMMANAHALLI DIVISION,
   BBMP, BANGALORE 560 068.

2. SRI. BALAJI M T
   THE EXECUTIVE ENGINEER (TEC),
   BBMP, NR SQUARE,
   BANGALORE 560 002.

...ACCUSED

(BY SRI.PRANANJEYA B.GUJJALA .,ADVOCATE FOR
SRI. S H PRASHANTH, ADVOCATE FOR A1 & A2)

THIS CCC IS FILED UNDER SECTIONS 11 AND 12(1) OF THE CONTEMPT OF COURTS ACT, PRAYING TO INITIATE CONTEMPT PROCEEDING AGAINST THE ACCUSED FOR SHOWING WILLFUL DISRESPECT AND DISOBEDIENCE TO THE

Digitally signed by MALA K N
Location: HIGH COURT OF KARNATAKA

CNR: KAHC010046692024

ORDER DATED 08.06.2023 PASSED IN W.P.NO.3326/2021 (T-RES) VIDE ANNEXURE-A TO THIS PETITION.

THIS PETITION, COMING ON FOR FRAMING OF CHARGES, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE D K SINGH
AND
HON'BLE MR. JUSTICE H.SHANTHI BHUSHAN

ORAL ORDER

(PER: HON'BLE MR. JUSTICE D K SINGH)

The present contempt petition has been filed alleging willful disobedience and non-compliance of the judgment dated 08.06.2023 passed by the Writ Court in W.P.No.2130/2022 and other connected Writ Petitions.

2. The Writ Court disposed of the Writ Petitions in following terms:

> *"The petitioners in all these writ petitions have sought for identical reliefs at prayers (a) and (b).*
>
> *2. It is pointed out by learned Senior Counsel Sri D.R.Ravishankar appearing on behalf of the petitioners that these petitions are to be disposed off in terms of the order passed in W.P.No.9721/2019 and connected petitions disposed off on 11.04.2023. The operative portion of the said order in the aforesaid writ petitions at para-20 reads as hereunder:-*
>
> *"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.

(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 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."*
>
> *3. Accordingly, these Writ Petitions are disposed off in terms of the conclusion in W.P.No.9721/2019 and connected petitions, the operative portion of which is extracted hereinabove."*

3. In compliance of the aforesaid order, the compliance affidavit on behalf of accused No.2 - Balaji M.T., Executive Engineer, Bengaluru Smart Infrastructure Ltd., (B-SMILE), Bengaluru has been filed. In paragraph No.10 of the said compliance affidavit, it has been stated that the complainant's representation has been considered in the light of the observations made by the Writ Court vide reasoned endorsement dated 30.10.2026 issued by GBA Central and GBA South. The representation has been rejected.

4. As the contemnors have complied with the order in question, the contempt proceedings are closed. Contempt notice stands discharged.

However, if the complainant has any grievance with the endorsement, he may take recourse to appropriate remedy as may be available to him under the law.

Sd/-
(D K SINGH)
JUDGE

Sd/-
(H.SHANTHI BHUSHAN)
JUDGE

BVK
List No.: 2 Sl No.: 9