



NC: 2023:KHC:19768
WP No. 2130 of 2022
C/W WP No. 3326 of 2021
WP No. 3355 of 2021
WP No. 9704 of 2021

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF JUNE, 2023

BEFORE

THE HON'BLE MR JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 2130 OF 2022 (T-RES)

C/W

WRIT PETITION NO. 3326 OF 2021 (T-RES)

WRIT PETITION NO. 3355 OF 2021 (T-RES)

WRIT PETITION NO. 9704 OF 2021 (T-RES)

IN W.P. NO.2130 OF 2022

BETWEEN:

1. SRI B S KUMAR SWAMY
S/O LATE SUBBAIAH NAIDU,
AGED 53 YEARS,
OFFICE AT THYAGARAJANAGAR EXTENSION
MATHRUSHREENILAYA,
TARIKERE,
CHIKAMAGALUR DISTRICT -577 228.
2. SRI R LOKESH
S/O RAMA REDDY,
AGED 40 YEARS,
OFFICE AT THYAGARAJANAGAR EXTENSION
MATHRUSHREENILAYA,
TARIKERE,
CHIKAMAGALUR DISTRICT -577 228.
3. SRI K M PARAMESH
S/O LATE MARIGOWDA,





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AGED 56 YEARS,
PROPRIETOR,
KMP CONSTRUCTIONS VINAYAKA EXTENSION,
ARAKALGUD-573 102.
HASSAN DISTRICT.

4. SRI C GOVINDARAJU
S/O CHINNASWAMY,
AGED ABOUT 51 YEARS,
R/AT NO.266, 2ND CROSS,
2ND STAGE, GOKULAM,
MYSORE-570 002

5. M/S SREENIVAS CONSTRUCTIONS
PARTNERSHIP FIRM,
OFFICE AT NO.SY NO.31,
VEERASAGARA VILLAGE,
VIDYARANYAPURA
BANGALORE.

... PETITIONERS

(BY SRI. D.R. RAVISHANKAR, SENIOR ADVOCATE FOR
SRI NAVEEN G S., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR, VIDHANA SOUDHA
BENGLAURU-560 001
(REP BY ADDL CHIEF SECRETARY)

2. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110 001
(REPRESENTED BY ITS SECRETARY)



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3. THE GOODS AND SERVICES TAX COUNCIL
JANPATH,
CONNAUGHT PLACE,
NEW DELHI-110 001
(REP BY SPECIAL SECRETARY)

4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEENS ROAD,
VASANTHNAGAR,
BENGALURU-560 001.

5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THERIGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR,
BENGALURU-560 009.

6. SUPTD. OF CENTRAL TAX
OFFICE OF THE SUPTD. OF CENTRAL TAX
CHIKMAGALUR NORTH RANGE,
C R BUILDING, COURT ROAD
CHIKMAGALUR-577 101

7. COMMERCIAL TAX OFFICER
OFFICE OF
ASST. COMMISSIONER OF COMMERCIAL TAXES
LOCAL GST OFFICE-240
SHARADASAMUDAYABHAVANA
SHANKARMUTT ROAD,
HASSAN-573 201

8. COMMERCIAL TAX OFFICER
ENFORCEMENT - 5
MYSORE ZONE,
MYSORE-570 001



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9. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
DGSTO-MYS
SESHADRI BHAVAN
DIWAN ROAD,
MYSORE-570 024

10. THE EXECUTIVE ENGINEER
MI & GWD
SHIMOGA-577 124

11. THE EXECUTIVE ENGINEER
ZILLA PANCHAYATH
PANCHAYATH RAJ AND ENGINEERING DIVISION
CHIKMAGALUR-577 101

12. EXECUTIVE ENGINEER
PWP AND IWTD
CHIKMAGALUR DIVISION
CHIKMAGALUR-567 102

13. APMC
TARIKERE
CHIKMAGALUR-577 102
(REP BY ITS SECRETARY)

14. CHIEF OFFICER
TOWN MUNICIPAL CORPORATION
TARIKERE
CHIKMAGALUR DIST-577 112

15. THE EXECUTIVE ENGINEER
MI DIVISION
SHIMOGA-571 012



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16. THE MUNICIPAL COMMISSIONER
CMC ARASIKERE
HASSAN DIST-573 112
17. THE EXECUTIVE ENGINEER
PWP AND IWTD DIVISION,
HASSAN-573 112
18. THE EXECUTIVE ENGINEER
DAM DIVISION,
CAUVERY NEERAVARI NIGAM LTD
GORUR-573 112
19. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL
ARKALGUD
HASSAN DIST-573 112
20. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL
SAKALESHPUR
HASSAN DIST-573 113
21. THE EXECUTIVE ENGINEER (WEST)
MYSORE CITY CORPORATION
MYSORE - 570 001
22. THE EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION
APPOLO HOSPITAL ROAD
KUVEMPUNAGAR
MYSORE - 570 001
23. THE EXECUTIVE ENGINEER
PWP AND IWTD



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CHAMARAJANAGAR DIVISION
CHAMARAJANAGAR - 557 110

24. THE EXECUTIVE ENGINEER
CAUVERI NEERAVARI NIGAM LTD
NO.2, VARUNA CANAL DIVISION
MSYREO - 570 002
25. THE EXECUTIVE ENGINEER
PWP AND IWTD DIVISION
KOLAR - 561 211
26. CHIEF ENGINEER
NATIONAL HIGHWAYS
PWP AND IWTD
BANGALORE - 560 001
27. EXECUTIVE ENGINEER
ROAD INFRASTRUCTURE
RAJARAJESHWARI NAGAR DIVISION
BBMP
BANGALORE - 560 001

... RESPONDENTS

(BY SRI. K. HEMAKUMAR, AGA FOR R1, R5, R7, R8 & R9;
SRI JEEVAN J. NERALGI, ADVOCATE FOR R2 TO R4 & R6;
NOTICE TO R10 TO R27 ARE DISPENSED WITH)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE PROVISIONS OF GST ACT IS INAPPLICABLE IN RESPECT OF WORKS CONTRACT WHERE PROVISIONS OF SERVICE ARE MADE PRIOR TO 01.07.2017 IN SO FAR AS PETITIONERS ARE CONCERNED AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 9 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE



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PETITIONERS UNDER THE PROVISIONS OF THE GST ACT DATED 01.07.2017 PRODUCED AS ANNEXURE-H1 AND ANNEXURE-H2 AND ETC.

IN W.P. NO.3326 OF 2021

BETWEEN:

1. SRI. GOKULSHETTY
S/O. NARAYAN SHETTY,
AGED ABOUT 53 YEARS,
RESIDING AT:
NO.2-458, DEEKSHAUPPUNDA POST,
KUNDAPURA TALUK,
UDUPI DISTRICT-576 232.
2. M/S. JMC CONSTRUCTIONS PRIVATE LIMITED
HAVING OFFICE AT:
NO.27-972/1, TELECOM COLONY,
CHITTOOR, ANDHRA PRADESH,
(REPRESENTED BY A. MADAN MOHAN,
MANAGING DIRECTOR)
3. SRI. HARDIK GOWDA
S/O. VENKATESH PRAKASH,
AGED ABOUT 34 YEARS,
RESIDING AT NO. 6, 1ST CROSS,
2ND STAGE, INDIRANAGAR,
BENGALURU-560 038.
4. SRI. SATISH SHET
S/O. RAMESH SHET,
AGED ABOUT 40 YEARS,
NO.633, A GURUPRASAD CHITPADY,



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78, BADAGABETTU VILLAGE,
UDUPI-576 107.

5. SRI. K. R. MANJUNATH
S/O. RAJU,
AGED ABOUT 51 YEARS,
RESIDING AT NO. 5562, 14TH MAIN,
4TH CROSS, VIJAYANAGAR 2ND STAGE,
MYSURU-570 017.
6. SRI. SHIVASHANKAR. M
S/O. MARILINGEGOWDA,
AGED 48 YEARS,
RESIDING AT UDUVARE VILLAGE,
GORUR POST,
KATTAYA HOBLI,
HASSAN TALUK,
HASSAN DISTRICT-573 120.
7. SRI. K. C. SHAMANNA
S/O. CHANNEGOWDA,
AGED 51 YEARS
RESIDING AT KARLE VILLAGE,
KATTAYA HOBLI,
HASSAN-573 120.
8. SRI. K. P. RANGASWAMY
S/O. PUTTEGOWDA,
AGED MAJOR,
RESIDING AT NO.3481, 7TH CROSS,
VIVEKANANDA ROAD,
VIDYANAGAR,
HASSAN-573 202.



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9. SRI. C. P. RAVISHANKAR
S/O. LATE PUTTEGOWDA,
AGED MAJOR,
NO.1259, 1/45, NEHRU NAGAR,
CHIKMAGALUR ROAD,
BELUR TALUK,
HASSAN DISTRICT-573 115.
10. SRI. M. T. NAGARAJ
S/O. THIMME GOWDA,
AGED MAJOR,
DODDAMAGGE VILLAGE,
ARAKALAGODU TALUK,
HASSAN DISTRICT-573 102.

... PETITIONERS

(BY SRI. D.R. RAVISHANKAR, SENIOR ADVOCATE FOR
SRI NAVEEN G S., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT,
II FLOOR, VIDHANA SOUDHA,
BENGALURU-560 001,
(REP BY ADDL. CHIEF SECRETARY)
2. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110 001,

(REPRESENTED BY ITS SECRETARY)
3. THE GOODS AND SERVICES TAX COUNCIL
JANPATH,
CONNAUGHT PLACE,



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NEW DELHI-110 001
(REP BY SPECIAL SECRETARY)

4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEENS ROAD,
VASANTHNAGAR,
BENGALURU-560 001.
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA,
VANIJYA THERIGE KARYALAYA,
1ST MAIN ROAD,
GANDHINAGAR,
BENGALURU-560 009.
6. THE ASSISTANT COMMISSIONER OF CENTRAL TAX
VIJAYANAGAR,
HASSAN DIVISION,
HASSAN-573 201.
7. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
VANIJYA TERIGE BHAVANA,
MAIDAN ROAD,
MANGALORE-575 001.
8. THE ASSSITANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
"SWAMIVIVEKANANDA" 4TH CROSS
AJJARKADU
UDUPI - 576 001
9. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADA SAMUDAYA BHAVANA



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SHANKAR MUTT ROAD
HASSAN - 573 201

10. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
SHESHADRI BHAVANA
DEWAN'S ROAD
MYSORE - 570 001
11. EXECUTIVE ENGINEER
MINOR IRRIGATION AND
GROUND WATER DEVELOPMENT
DIVISION
MANGALURU - 574 142
12. EXECUTIVE ENGINEER
MINOR IRRIGATION
CHITRADURGA - 577 501
13. EXECUTIVE ENGINEER
KRRDA, 3RD FLOOR
GRAMEENABHIVRUDDHIBHAVAN
ANANDRAO CIRCLE
BENGALURU - 560 009.
14. EXECUTIVE ENGINEER
PWD AND IWTD
UDUPI - 574 118
15. MANAGING DIRECTOR
KSTDC CORPORATE OFFICE
NO. 49, 2ND FLOOR, KHANEEJA BHAVAN
RACE COURSE ROAD
BENGALURU - 560 001



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16. EXECUTIVE ENGINEER
KRIDL, 4TH AND 5TH FLOOR
GRAMEENABHIVRUDDHI BHAVAN
ANAND RAO CIRCLE
BENGALURU - 560 009
17. EXECUTIVE ENGINEER
PORTS AND FISHERIES
UDUPI - 574 118
18. EXECUTIVE ENGINEER
PROJECT DIVISION
UDUPI - 574 118
19. EXECUTIVE ENGINEER
PROJECT DIVISION
SHIKARIPURA - 577 427
20. EXECUTIVE ENGINEER
MINOR IRRIGATION
MANGALURU - 574 142
21. EXECUTIVE ENGINEER
NATIONAL HIGH WAYS DIVISION
CHITRADURGA - 577 501
22. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
TUMKURU - 572 101
23. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISON
SHIVAMOGGA - 577 201



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24. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
BENGALURU - 560 001
25. EXECUTIVE ENGINEER
NATIONAL HIGH WAYS DIVISION
MYSURU - 570 015
26. THE DEPUTY COMMISSIONER
KOLAR DISTRICT
KOLAR - 563 102
27. THE DEPUTY COMMISSIONER
CHIKKABALLAPURA
DISTRICT:
CHIKKABALLAPURA - 562 101
28. EXECUTIVE ENGINEER
GOVINDARAJANAGARA DIVISION
BBMP
BENGALURU - 560 002
29. EXECUTIVE ENGINEER (PROJECTS - CENTRAL II)
BBMP
BENGALURU - 560 002
30. THE GENERAL MANAGER
NHAI, PIU
BIJAPUR - 586 102
31. THE GENERAL MANAGER
NHAI, PROJECT DIVISION,
PIU, DHARWAD - 580 001



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32. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
TUMAKURU - 572 101
33. CHIEF ENGINEER
NATIONAL HIGHWAYS DIVISION
BENGALURU - 560 002
34. EXECUTIVE ENGINEER (TEC)
BBMP
BENGALURU - 560 002
35. EXECUTIVE ENGINEER
ROAD INFRASTRUCTURE
BOMMANHALLI DIVISION
BBMP
BENGALURU - 560 068
36. EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION
UDUPI -574 118
37. EXECUTIVE ENGINEER
KARWAR P AND F DIVISION
BAITHEKOLA
KARWAR - 581 301
38. EXECUTIVE ENGINEER
PWP AND IWTD MYSURU DIVISION
HUNSUR - 570 001
39. EXECUTIVE ENGINEER
PWP AND IWTD SPECIAL DIVISION
HUNSUR - 571 105



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40. EXECUTIVE ENGINEER
PWWP AND IWTD DIVISION
MANDYA - 571 401
41. EXECUTIVE ENGINEER
KRRDA PROJECT DIVISION
MANDYA - 571 401
42. EXECUTIVE ENGINEER
RDPR PROJECT DIVISION
- 570 001
43. EXECUTIVE ENGINEER
PWP AND IWTD
HASSAN - 573 201
44. EXECUTIVE ENGINEER
CNNL HEMAVATHI DAM DIVISION
GORUR HASSAN - 573 120
45. EXECUTIVE ENGINEER
CNNL YAGACHI PLANNING DIVISION
BELUR - 573 115
46. EXECUTIVE ENGINEER
CNNL HEMAVATHI RIGHT BANK
CANAL DIVISION
HOLENARSIPURA - 573 211
47. EXECUTIVE ENGINEER
CNNL HEMAVATHI RIGHT BANK
CANAL DIVISION
HASSAN DISTRICT - 573 210



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48. EXECUTIVE ENGINEER
PANCHAYATH RAJ
ENGINEERING DIVISON
HASSAN - 573 201

49. EXECUTIVE ENGINEER
UNIVERSITY HORTICULTURE
SHIVAMOGGA - 577 201

50. EXECUTIVE ENGINEER
PANCHAYATH RAJ
ENGINEERING DIVISION
CHIKKAMAGALURU - 577 101

51. EXECUTIVE ENGINEER
PANCHAYATH RAJ
ENGINEERING DIVISION
SHIVAMOGGA - 577 201

52. EXECUTIVE ENGINEER
PUBLIC WORKS AND
INLAND WATER TRANSPORT DEPARTMENT
CHICKAMAGALORE - 577 101

53. EXECUTIVE ENGINEER
MINOR IRRIGATION DEPARTMENT
HASSAN - 573 201

54. EXECUTIVE ENGINEER
PRED
CHANNARAYAPATNA - 573 116

55. EXECUTIVE ENGINEER
KARNATAKA RESIDENTIAL



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EDUCATIONAL INSTITUTIONS SOCIETY
BENGALURU - 560 052

56. MANAGING DIRECTOR
KSPH AND ID CORPORATION LIMITED
BENGALURU - 560 007

57. CHIEF ENGINEER
PWP AND IWTD
PROJECT IMPLEMENTATION UNIT
SHDP, BENGALURU - 560 032

58. EXECUTIVE ENGINEER
KIADB
BENGALURU - 560 009

59. EXECUTIVE ENGINEER
PWP AND IWTD
KODAGU DIVISION
MADIKERI- 571 201

60. EXECUTIVE ENGINEER
UNIVERSITY OF AGRICULTURE
AND HORTICULTURAL SCIENCES
SHIVAMOGGA - 577 201

61. EXECUTIVE ENGINEER
KARNATAKA RURAL ROAD DEVELOPMENT
AGENCY
BENGALURU - 560 009

... RESPONDENTS

(BY SRI K. HEMAKUMAR, AGA FOR R1, R5, 57 TO R10;
SRI MADANAN R. PILLAI, CGC FOR R2 TO R4 & R6;
NOTICE TO R11 TO R61 ARE DISPENSED WITH)



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THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE PROVISIONS OF GST ACT IS INAPPLICABLE IN RESPECT OF WORKS CONTRACT WHERE PROVISION OF SERVICE ARE MADE PRIOR TO 1.7.2017 IN SO FAR AS PETITIONERS ARE CONCERNED AND CONSEQUENTLY THAT THE R-4 TO 10 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT PRODUCED AS ANNEXURE-H2 AND ETC.

IN W.P. NO.3355 OF 2021

BETWEEN:

1. M/S. M.BABU AND CO.
OFFICE AT - NO.52 11TH 'B' CROSS
VYALIKAVAL
MALLESHWARAM
BENGALURU-560 003.
(REPRESENTED BY - M.BABU)

2. M/S K DAMODAR AND CO.
A PARTNERSHIP FIRM
OFFICE AT -NO.71, EAST PARK ROAD
B/W 13TH AND 14TH CROSS
MALLESWARAM
BENGALURU-560 003.
(REPRESENTD BY - D MANJUNATH)

3. M/S SUKRUTHA BUILDERS
A PARTNERSHIP FIRM
OFFICE AT - VIDYUTHNAGAR
JAYANAGAR 1ST STAGE
NEAR HOLY CROSS SISTER SCHOOL



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OPP-M C E SALIGRAMA ROAD
HASSAN-573 202
(REPRESENTED BY - K R SHIVASHANKAR)

4. SRI SYED SHAFEEQ
S/O SYED GAFFAR
AGED ABOUT 54 YEARS
MOSQUE STREET
BELUR TALUK
HASSAN DISTRICT-573 115.
5. SRI SYED ZAKIR
S/O SYED ILIYAS
AGED ABOUT 48 YEARS
NO.91 DODDASHALAVARA
AREHALLI HOBLI
BELUR TALUK
HASSAN DISTRICT
HASSAN-573 101.
6. SRI K SHIVASHANKAR
S/O CHANDREGOWDA
AGED ABOUT 46 YEARS
RESIDING AT: VIDYUTHNAGAR
JAYANAGAR 1ST STAGE
NEAR HOLY CROSS SISTER SCHOOL
OPP-M C E SALAGRAMA ROAD
HASSAN-573 202.
7. M/S R N SWAMY INFRA PVT. LTD.
OFFICE AT - NO.765, 47TH CROSS
8TH BLOCK, JAYANAGAR
BENGALURU-560 070.
(REPRESENTED BY - R N SWAMY)



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8. SRI DHANANJAYA D S
S/O SHIVANNA
AGED MAJOR
NO.126 BAGINAGERE
THIPPASANDRA HOBLI
MAGADI TALUK
RAMANAGARA DISTRICT-562 131.
9. SRI HARISH KUMAR A R
S/O LATE RUDREGOWDA
AGED ABOUT 45 YEARS
NO.249 24TH CROSS
KUVEMPUNAGAR
HASSAN-573 201.
10. SRI S H MUJAHID PASHA
S/O S M ABDUL HAFEEZ
AGED ABOUT 44 YEARS
CORPORATION BANK BUILDING
SHRAVANABELAGOLA
CHANNARAYAPATNA TALUK
HASSAN DISTRICT-573 135.
11. SRI VARADA
S/O KUPPUSWAMY
AGED ABOUT 63 YEARS
NO.117 HOUSING BOARD COLONY
HOLENARASIPURA
HASSAN DISTRICT-573 211.
12. SRI H V VENKATESH
S/O VEKATAKRISHNAPPA
AGED ABOUT 56 YEARS
BALEGARARABEEDIKOTE
HOLENARASIPURA
HASSAN DISTRICT-573 211.



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13. SRI T SHESHAIAH
S/O RAMAIAH
AGED ABOUT 64 YEARS
GAYATHRIBADAVANE
SAGASAMUDRA ROAD
6TH CROSS
CHANNARAYAPATNA
HASSAN-573 116.
14. SRI V THAMMEGOWDA
S/O VENKATARAMAIAH
AGED ABOUT 61 YEARS
RESIDING AT PAVITHRANILAYA
HEMAVATHINAGAR
HASSAN-573 201.
15. SRI S H CHANDREGOWDA
S/O LATE HANUMANTHEGOWDA D
AGED ABOUT 54 YEARS
NO.411 S L V NILAYA
5TH MAIN ROAD
VIJAYANAGARA 1ST STAGE
MYSURU-570 017.
16. SRI SRINIVAS N T
S/O N THIMMAPPA
AGED ABOUT 52 YEARS
NO.80 SRI RANGANILAYA 1ST MAIN
P AND T COLONY
HASSAN-573 201.
17. SRI B R RANGASWAMY
S/O B RANGAPPA
AGED ABOUT 51 YEARS
HOUSE NO.127
BARALUKASABA HOBLI



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CHANNARAYAPATNA TALUK
HASSAN-573 135.

18. SRI K H RAMEGOWDA
S/O HANUMEGOWDA
AGED ABOUT 61 YEARS
I CLASS PWD CONTRACTOR
CHANNARAYAPATNA
HASSAN DISTRICT-573 116.
19. SRI H C VENKATESH
S/O CHANDREGOWDA
AGED ABOUT 54 YEARS
NO.C-147 SHRI LAKSHMI CEMENT BRICKS
MALLIPATNA ROAD
KOTE ARAKALAGUDU TALUK
HASSAN DISTRICT-573 102.
20. SRI M VENKATARAMA REDDY
S/O MESTRAPPA
AGED MAJOR
RESIDING AT NO.36 MESTRAPPA BUILDING
80 FEET HEENUR MAIN ROAD
BENGALURU-560 084.
21. B ARUN KUMAR
S/O BALAKRISHNA
AGED MAJOR
RESIDING AT 10 21ST MAIN
BANASHANKARI II STAGE
BENGALURU URBAN
BENGALURU-560 070.
22. K KEMPARAJU
S/O KEMPAIAH
AGED MAJOR



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RESIDING AT NO.2980A
NATARAJALAYOUT
OPPOSITE R.R. PALACE
MAGADI TOWN
RAMANAGARA-562 120.

23. SRI H H SHIVAMURTHY
S/O HANUMASHETTY
AGED ABOUT 60 YEARS
SHIRADANAHALLI VILLAGE
MALLIPATTANA POST
ARKALGUD TALUK
CHIKMAGALUR-573 102.

... PETITIONERS

(BY SRI D.R. RAVISHANKAR, SENIOR ADVOCATE FOR
SRI NAVEEN G.S., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR
VIDHANA SOUDHA
BENGALURU-560 001.
(REP BY ADDL. CHIEF SECRETARY)
2. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI - 110 001
(REPRESENTED BY ITS SECRETARY)
3. THE GOODS AND SERVICES TAX COUNCIL
JANPATH
CONNAUGHT PLACE



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NEW DELHI - 110 001
(REP BY SPECIAL SECRETARY)

4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEEN'S ROAD,
VASANTHNAGAR
BENGALURU - 560 001
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THERIGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR
BENGALURU - 560 009
6. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX
TTMC, BMTc BUILDING
YESHWANTHPUR
BANGALORE - 560 022
7. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX
10 AND 16A, BDA COMPLEX, HBR LAYOUT
KALYANANAGAR
BANGALORE - 560 043
8. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX
M M TRUST BUILDING, 5TH FLOOR
CHAMARAJPET
BANGALORE - 560 018
9. THE ASSISTANT COMMISSIONER OF CENTRAL TAX
VIJAYANAGAR,



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HASSAN DIVISION,
HASSAN - 573 201

10. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADA SAMUDAYA BHAVANA,
SHANKAR MUTT ROAD
HASSAN - 573 201
11. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
K M ROAD, BEHIND VANJIYA THERIGE KACHERI
JYOTHINAGAR
CHIKAMAGALORE - 577 102
12. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX
NEW KANDAYA BHAVANA
B M ROAD
RAMANAGARA - 562 159
13. EXECUTIVE ENGINEER, PROJECT (WEST)
BBMP,
BENGALURU - 560 055
14. EXECUTIVE ENGINEER
PWP AND IWTD
MANDYA - 571 401
15. EXECUTIVE ENGINEER
NO.1, DIVISION DOS,
BENGALURU - 560 002
16. EXECUTIVE ENGINEER
NO.1 BUILDING DIVISION



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PWP AND IWTD
BENGALURU - 560 002

17. EXECUTIVE ENGINEER
PWP AND IWTD, SPECIAL DIVISION
HUNSUR - 571 105
18. EXECUTIVE ENGINEER
PWP AND IWTD
CHIKKABALLAPURA - 562 101
19. PROJECT ENGINEER CUM ESTATE OFFICER
CENTRE FOR CAMPUS MANAGEMENT AND
DEVELOPMENT,
UAS
BENGALURU - 560 001
20. EXECUTIVE ENGINEER
PWP AND IWTD RAMANAGAR
DIVISION,
RAMANAGAR - 562 259
21. EXECUTIVE ENGINEER
BBMP PROJECT DIVISION,
R R NAGAR ZONE
BENGALURU - 560 098
22. EXECUTIVE ENGINEER
SWD, YELAHANKA ZONE
BBMP
BENGALURU - 560 064
23. PROJECT DIRECTOR
DUDC
BALLARI - 583 101



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24. DEPUTY CONSERVATOR OF FOREST
LAKES, BBMP
BENGALURU - 560 002
25. EXECUTIVE ENGINEER
LAKES, BBMP
BENGALURU - 560 002
26. EXECUTIVE ENGINEER
(PROJECT CENTRAL 3 BBMP)
BENGALURU - 560 002.
27. CHIEF DEVELOPMENT OFFICER
AND CHIEF ENGINEER, KIADB
BENGALURU - 560 001
28. EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION
MANDYA - 571 401
29. EXECUTIVE ENGINEER
PWP AND IWTD
MYSURU - 570 001
30. EXECUTIVE ENGINEER
PRED, BENGALURU URBAN DISTRICT
BENGALURU - 560 002
31. EXECUTIVE ENGINEER
PWP AND IWTD,
CHIKMAGALURU DIVISION
CHIKMAGALURU - 577 101



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32. EXECUTIVE ENGINEER
PWP & IWTD, CHIKMAGALURU DIVISION
CHIKMAGALURU - 577 101.
33. ASSISTANT DIRECTOR
AGRICULTURAL DEPARTMENT
SAKALESHAPURA - 573 127
34. EXECUTIVE ENGINEER
YAGACHI NO.1 DAM
SUB-DIVISION
BELLUR - 571 418
35. EXECUTIVE ENGINEER
CNNL, YAGACHI PROJECT DIVISION
BELLUR - 571 418
36. EXECUTIVE ENGINEER
RDW AND SANITIZATION DEPARTMENT
HASSAN DIVISION
HASSAN - 573 201
37. EXECUTIVE ENGINEER
MALLESHWARAM, BBMP
BENGALURU - 560 003
38. EXECUTIVE ENGINEER
KARNATAKA HEALTH SYSTEM
DEVELOPMENT AND
REFORM PROJECT DIVISION,
N P C HOSPITAL PREMISES,
NAZARABAD
MYSURU - 570 010



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39. EXECUTIVE ENGINEER
P R E DIVISION
HASSAN - 573 201

40. EXECUTIVE ENGINEER
H D DIVISION
GORUR
HASSAN DISTRICT - 573 120

41. DEPUTY COMMISSIONER OF
HASSAN DIVISION
HASSAN - 570 201

42. EXECUTIVE ENGINEER
CNNL, NO.1, HRBHLC DIVISION
GORUR, HASSAN DISTRICT - 573 120

43. EXECUTIVE ENGINEER
CNNL, HRBC DIVISION
HOLENARASIPURA
HASSAN DISTRICT - 573 211

44. EXECUTIVE ENGINEER
KNNL, DANDAVATHI
SHIKARIPURA - 577 427

45. EXECUTIVE ENGINEER
PROJECT DIVISION
SHIVAMOGGA - 577 201

46. EXECUTIVE ENGINEER
PWD AND IWTD
SHIVAMOGGA - 577 201



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47. EXECUTIVE ENGINEER
MI DIVISION
SHIVAMOGGA - 577 201
48. EXECUTIVE ENGINEER
ZPE, HONNALLI DIVISON
DAVANGERE - 577 217
49. EXECUTIVE ENGINEER
BHADRA CADA DIVISION
SHIVAMOGGA - 577 201
- 50.. CHIEF OFFICER
TOWN MUNICIPALITY
SHIKARIPURA - 577 427
51. EXECUTIVE ENGINEER
HEMAVATHI RIGHT BANK
HASSAN - 573 116
52. EXECUTIVE ENGINEER
KNN LIMITED
KABINI DAM DIVISION
H D KOTE - 571 116
53. EXECUTIVE ENGINEER
MCC
MYSURU - 570 024
54. EXECUTIVE ENGINEER
KNN LIMITED
HARANGINALA DIVISION
SALIGRAMA K R NAGAR TALUK
MYSURU - 571 602



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55. EXECUTIVE ENGINEER
KNN LIMITED
HARANGI REHABILITATION DIVISION
KUSHALANAGARA - 571 201

56. EXECUTIVE ENGINEER
MI DIVISION
HASSAN - 573 201

57. EXECUTIVE ENGINEER
MI AND GWD DIVISION
TUMAKURU - 572 101

58. SECRETARY OR ADMINISTRATOR
APMC ARKALGUDU
HASSAN - 573 102

59. EXECUTIVE ENGINEER
PROJECT DIVISION
HASSAN - 573 201

60. EXECUTIVE ENGINEER
RDPR PROJECT DIVISION
MYSURU - 570 005

61. EXECUTIVE ENGINEER
(RI-YELAHANKA) BBMP
BENGALURU - 560 063

62. CHIEF ENGINEER
PROJECT IMPLEMENTATION UNIT
STATE HIGH WAY DEVELOPMENT PROJECT
K R CIRCLE
BENGALURU ZONE - 560 001



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63. EXECUTIVE ENGINEER
PWP AND IWTD
KOLAR - 563 122

64. CHIEF ENGINEER
NATIONAL HIGHWAYS
BENGALURU - 560 001

65. EXECUTIVE ENGINEER
INFRASTRUCTURE DIVISION 2
B D A
BENGALURU - 560 038

66. EXECUTIVE ENGINEER
NH DIVISION
TUMAKURU - 572 101

67. CHIEF DEVELOPMENT OFFICER
AND CHIEF ENGINEER KIADB
NO.49, 4TH AND 5TH FLOORS
'EAST WING'
KHANIJA BHAVAN
RACE COURSE ROAD
BENGALURU - 560 001

68. EXECUTIVE ENGINEER
BBMP PROJECT DIVISION
BANGALORE - 560 002

69. EXECUTIVE ENGINEER
PROJECT DIVISION
BYATARAYANAPURA ZONE
BENGALURU - 560 092



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70. EXECUTIVE ENGINEER
NO.1 HLBC DIVISION
CHANNARAYAPATNA - 573 116
71. KARNATAKA STATE CO-OPERATIVE
MARKETING FEDERATION LIMITED
VASANTHA NAGAR
BENGALURU - 560 051
72. EXECUTIVE ENGINEER
PWP AND IWTD DIVISION
TUMAKURU - 572 101
73. EXECUTIVE ENGINEER
KSDB, NO.1 DIVISION
BANNIMANTAPPA ROAD
MYSURU - 570 015
74. EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING
DIVISION, N R CIRCLE
HASSAN - 573 201
75. EXECUTIVE ENGINEER
RURAL WATER SUPPLY DIVISION
B M ROAD, N R CIRCLE
HASSAN - 573 201

... RESPONDENTS

(BY SRI K. HEMAKUMAR, AGA FOR R1, R5 TO R8 &
R10 TO R12;
BY SRI MADANAN R. PILLAI, CGC FOR R2 TO R4 & R9;
NOTICE TO R13 TO R74 ARE DISPENSED WITH)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF
THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT



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THE PROVISIONS OF GST ACT IS INAPPLICABLE IN RESPECT OF WORKS CONTRACT WHERE PROVISIONS OF SERVICE ARE MADE PRIOR TO 01.07.2017 IN SO FAR AS PETITIONERS ARE CONCERNED AND CONSEQUENTLY THAT THE R-4 TO 10 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-H1 AND H2 AND ETC.

IN W.P. NO.9704 OF 2021

BETWEEN:

1. SRI RAJESH KARANTH
S/O LATE NARASIMHA KARANTH
AGED 42 YEARS
R/A "NANTHANILAYA"
UPPINAKUDRU
KUNDAPURA TALUK
UDUPI DISTRICT - 575 230

2. M/S SHREE RAMANJANEYA CONSTRUCTIONS
PROPRIETORSHIP CONCERN
SRI DHANANJAYA
AGED ABOUT 45 YEARS
RESIDING AT NO.713, HIG
RAJIV NAGARA 3RD STAGE
UDAYAGIRI
MYSORE - 570 019

3. SRI P R THIMME GOWDA
S/O LATE RAYEE GOWDA
AGED 43 YEARS,
RAYEE GOWDA CONSTRUCTIONS
R/AT NAGASAMUDRA ROAD



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GAYATHRI EXTENSION
CHANNARAYAPATNA - 573 116

... PETITIONERS

(BY SRI D.R. RAVISHANKAR, SENIOR ADVOCATE FOR
SRI NAVEEN G.S., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR, VIDHANA SOUDHA
BENGALURU - 560 001
(REP BY ADDL CHIEF SECRETARY)
2. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI - 110 001
(REPRESENTED BY ITS SECRETARY)
3. THE GOODS AND SERVICES TAX COUNCIL
JANPATH
CONNAUGHT PLACE
NEW DELHI - 110 001
(REP BY SPECIAL SECRETARY)
4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1 QUEEN'S ROAD
VASANTHAGAR
BENGALURU - 560 001
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THERIGEKARYALAYA



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1ST MAIN ROAD GANDHINAGAR
BENGALURU - 560 009

6. THE PRINCIPAL COMMISSIONER OF CENTRAL GST
SIDDARTHANAGAR VINAYA MARAGA
MYSURU - 570 011
7. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO - 280 DGSTO
SWAMI VIVEKANANDA 4TH CROSS
AJJARAKADU
UDUPI - 576 001.
8. THE ASSISTANT COMMISSIONER OF
CENTRAL TAX
VIJAYANAGAR HASSAN DIVISION
HASSAN - 573 201
9. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADA SAMUDAYA BHAVANA
SANKAR MUTT ROAD
HASSAN - 573 201
10. COMMERCIAL TAX OFFICER
ENFORCEMENT - 19
OFFICE OF THE JOINT COMMISSIONER OF
COMMERCIAL TAXES
(ENFORCEMENT) MYSURU ZONE
BIDARAM KRISHNAPPA ROAD
MYSURU - 570 001
11. EXECUTIVE ENGINEER
OFFICE OF THE CHIEF PROJECT OFFICER



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PROJECT IMPLEMENTATION UNIT,
SHDP, K R CIRCLE
BENGALURU - 560 001

12. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
BENGALURU - 560 032
13. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
TUMKURU - 572 264
14. CHIEF ENGINEER
PRAMC, PWP AND IWTD
K R CIRCLE
BENGALURU - 560 001
15. EXECUTIVE ENGINEER
NH DIVISION
ASHOK NAGAR URWASTORE
MANGALORE - 575 006
16. EXECUTIVE ENGINEER
PWP AND IWTD
MANGALORE - 575 001
17. EXECUTIVE ENGINEER
MINOR IRRIGATION AND
GROUND WATER DIVISION
MANGALORE - 575 001
18. EXECUTIVE ENGINEER
PWP AND IWTD
UDUPI DIVISION
UDUPI - 576 101



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19. EXECUTIVE ENGINEER
PROJECT DIVISION
PRE DEPARTMENT
UDUPI - 576 101

20. DEPUTY COMMISSIONER
UDUPI DISTRICT
UDUPI - 576 101

21. EXECUTIVE ENGINEER
PWP AND IWTD P AND F DIVISION
UDUPI - 576 101

22. EXECUTIVE ENGINEER
KNNL NO.2, VARAHI RESERVOIR
PROJECT DIVISION,
SIDDAPURA
UDUPI - 576 229

23. EXECUTIVE ENGINEER
CNL K R SAGARA DIVISION
K R SAGARA - 571 607

24. EXECUTIVE ENGINEER
VISVESVARAIAH JALA NIGAM LTD
YATHINAHOLE PROJECT DIVISION
NO.4 MADHUGIRI
TUMKURU - 572 132

25. EXECUTIVE ENGINEER
KRS DIVISION
CNL
K R NAGARA
MYSORE - 570 001



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26. EXECUTIVE ENGINEER
RDPR PROJECT DIVISION
N R MOHALLA
MYSORE - 570 007

27. EXECUTIVE ENGINEER
RDPR PROJECT DIVISION
MANDYA - 571 401

28. EXECUTIVE ENGINEER
MYSORE CITY CORPORATION
MYSURU - 570 001

29. CHIEF ENGINEER
OFFICE OF THE CHIEF PROJECT OFFICER
PIU-SHDP
K R CIRCLE
BENGALURU - 560 001

... RESPONDENTS

(BY SRI K. HEMAKUMAR, AGA FOR R1, R5, R7, R9 & R10;
SRI MADANAN R. PILLAI, CGC FOR R2 & R3;
SRI AMIT ANAND DESHPANDE, ADVOCATE FOR R4, R6 & R8)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE PROVISIONS OF GST ACT IS INAPPLICABLE IN RESPECT OF WORKS CONTRACT WHERE PROVISIONS OF SERVICE ARE MADE PRIOR TO 01.07.2017 IN SO FAR AS PETITIONERS ARE CONCERNED AND CONSEQUENTLY THAT THE RESPONDENT NOS 4 TO 10 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 H1 AND ANNEXURE H2 AND ETC.



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THESE WRIT PETITIONS COMING ON FOR ORDERS, THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

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:-



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- (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.*



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(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



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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



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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.

Sd/-
JUDGE

VGR