



**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 8<sup>TH</sup> 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, 2<sup>ND</sup> CROSS,  
2<sup>ND</sup> 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  
1<sup>ST</sup> 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 SESHA DRI 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, 1<sup>ST</sup> CROSS,  
2<sup>ND</sup> 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, 14<sup>TH</sup> MAIN,  
4<sup>TH</sup> CROSS, VIJAYANAGAR 2<sup>ND</sup> 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, 7<sup>TH</sup> 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,  
1<sup>ST</sup> 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" 4<sup>TH</sup> 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, 3<sup>RD</sup> FLOOR  
GRAMEENABHIVRUDDHIBHAVAN  
ANANDRAO CIRCLE  
BENGALURU - 560 009.
14. EXECUTIVE ENGINEER  
PWD AND IWTD  
UDUPI - 574 118
15. MANAGING DIRECTOR  
KSTDC CORPORATE OFFICE  
NO. 49, 2<sup>ND</sup> FLOOR, KHANEEJA BHAVAN  
RACE COURSE ROAD  
BENGALURU - 560 001



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16. EXECUTIVE ENGINEER  
KRIDL, 4<sup>TH</sup> AND 5<sup>TH</sup> 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 SICENCES  
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 11<sup>TH</sup> '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 13<sup>TH</sup> AND 14<sup>TH</sup> CROSS  
MALLESWARAM  
BENGALURU-560 003.  
(REPRESENTD BY - D MANJUNATH)
3. M/S SUKRUTHA BUILDERS  
A PARTNERSHIP FIRM  
OFFICE AT - VIDYUTHNAGAR  
JAYANAGAR 1<sup>ST</sup> 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 1<sup>ST</sup> 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, 47<sup>TH</sup> CROSS  
8<sup>TH</sup> 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 24<sup>TH</sup> 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  
6<sup>TH</sup> 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  
5<sup>TH</sup> MAIN ROAD  
VIJAYANAGARA 1<sup>ST</sup> STAGE  
MYSURU-570 017.
  
16. SRI SRINIVAS N T  
S/O N THIMMAPPA  
AGED ABOUT 52 YEARS  
NO.80 SRI RANGANILAYA 1<sup>ST</sup> 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 MESTRAPPAA  
AGED MAJOR  
RESIDING AT NO.36 MESTRAPPAA BUILDING  
80 FEET HEENUR MAIN ROAD  
BENGALURU-560 084.
21. B ARUN KUMAR  
S/O BALAKRISHNA  
AGED MAJOR  
RESIDING AT 10 21<sup>ST</sup> 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  
1<sup>ST</sup> 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, 5<sup>TH</sup> 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  
SAKALESHPURA - 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, HRBHL 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, 4<sup>TH</sup> AND 5<sup>TH</sup> 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 3<sup>RD</sup> 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  
VASANTHNAGAR  
BENGALURU - 560 001
5. THE COMMISSIONER OF COMMERCIAL TAXES  
GOVERNMENT OF KARNATAKA  
VANIJYA THERIGEKARYALAYA



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1<sup>ST</sup> 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 4<sup>TH</sup> 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  
CNNL 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  
CNNL  
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

