



WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 11TH DAY OF APRIL, 2023

BEFORE

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

WRIT PETITION NO.9721 OF 2019 (T-RES)

C/W

WRIT PETITION NO.13496 OF 2019 (T-RES)

WRIT PETITION NO.15086 OF 2019 (T-RES)

WRIT PETITION NO.19067 OF 2019 (T-RES)

WRIT PETITION NO.25623 OF 2019 (T-RES)

WRIT PETITION NO.30107 OF 2019 (T-RES)

WRIT PETITION NO.44858 OF 2019 (T-RES)

WRIT PETITION NO.50889 OF 2019 (T-RES)

WRIT PETITION NO.5552 OF 2020 (T-RES)

WRIT PETITION NO.10077 OF 2020 (T-RES)

WRIT PETITION NO.10163 OF 2020 (T-RES)

WRIT PETITION NO.11941 OF 2020 (T-RES)

WRIT PETITION NO.6657 OF 2021 (T-RES)

WRIT PETITION NO.14732 OF 2021 (T-RES)

WRIT PETITION NO.19719 OF 2022 (T-RES)

WRIT PETITION NO.21895 OF 2022 (T-RES)





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IN W.P.NO.9721 OF 2019

BETWEEN:

1. SRI CHANDRASHEKARAI AH
S/O LATE B.L.RAMAI AH
AGED ABOUT 68 YEARS
746/E, 6TH CROSS, 13TH MAIN
SARASWATHIPURAM,
MYSURU - 570 009.
2. M/S GOVINDE GOWDA AND SONS
REPRESENTED BY
SRI. G. ASHOK, PARTNER,
S/O SRI GOVINDE GOWDA
AGED ABOUT 53 YEARS
57, 8TH MAIN, 3RD BLOCK,
JAYALAKSHMI PURAM,
MYSURU - 570 012.
3. M/S D.K. CONSTRUCTIONS
REPRESENTED BY ITS MANAGING PARTNER
SRI. DASHARATH.K
S/O MR.KRISHNAPPA
AGED ABOUT 43 YEARS
392 & 293, CH NO.41,
SHANKALA NIVAS, KANTHARAJURS ROAD,
LAKSHMI PURAM,
MYSURU - 570 004.
4. SRI. MAHABALESHWARA BAIRY
S/O VENKATARAMANA BAIRY
AGED ABOUT 64 YEARS
NO.1398, 3RD MAIN,
VIJAYANAGARA 2ND STAGE,
MYSURU - 570 017.
5. SRI. MAHADEVA
S/O SIDDAPPA
AGED ABOUT 56 YEARS
2617, "MAHESHWARA NILAYA",



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D F O OFFICE ROAD,
KOLLEGAL - 571 440.

6. M/S SRI AYYAPPA CONSTRUCTIONS
REPRESENTED BY ITS PARTNER
SRI U V R ANJANEYULU
S/O U.V. SUBBA RAO
AGED ABOUT 56 YEARS
PLOT NO.1023, FLAT NO.403,
SRISTI SALIGRAMA,
JAYALAKSHMI VILAS ROAD,
CHAMARAJAPURAM,
MYSURU - 570 005.
7. SRI N NANDISH
S/O NANJUNDAIAH
AGED ABOUT 42 YEARS
2, MAYURA ROAD,
KERGALLI MAIN ROAD,
R T NAGARA,
MYSURU - 570 023.
8. SRI. M NATARAJ
SON OF LATE K. MUTHUSHETTY
AGED ABOUT 57 YEARS
68, 1ST CROSS,
NIMISHAMBA LAYOUT
KUVEMPUNAGARA,
MYSURU - 570 023.
9. SRI. D.P. KRISHNA KUMAR
S/O D.R. PUTTASWAMY GOWDA
AGED ABOUT 55 YEARS
3RD CROSS, KIKKERI ROAD,
BASAVESHWARANAGARA,
K R PET TOWN - 571 426.
10. SRI. MRUDUL B C
S/O CHANDRASHEKARAIH
AGED ABOUT 33 YEARS
746/E, 13TH MAIN, 6TH CROSS,



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NEW SARASWATHIPURAM,
MYSURU 570023.

11. SRI NAKUL B C
S/O CHANDRASHEKARAIH,
AGED ABOUT 35 YEARS,
746/E, 13TH MAIN, 6TH CROSS,
NEW SARASWATHIPURAM,
MYSURU - 570 023
12. SRI APPADURAI C
S/O CHINNARAJ SHETTY,
AGED ABOUT 54 YEARS,
7A/660, MALLIKARJUNA NILAYA,
RAJEEVNAGAR, KOLLEGAL,
CHAMARAJANAGAR - 571 313
13. SRI G L LAKSHME GOWDA
S/O LINGEGOWDA,
AGED ABOUT 54 YEARS,
GOWDALLI, T M HOSUR POST,
S R PATNA TALUK,
MANDYA DISTRICT - 571 806
14. SRI M SRINIVASULU REDDY
S/O M RAMA REDDY,
AGED ABOUT 61 YEARS,
242, 12TH CROSS,
B BLOCK, J P NAGARA,
MYSURU - 570 031
15. SRI N SIDDU
S/O NINGAIAH,
AGED ABOUT 50 YEARS,
429, SHIVARATHRESHWARA NAGARA,
BANNIMANTAPA,
MYSURU - 570 021
16. SRI P K KRISHNARAJU
S/O T KRISHNA,
AGED ABOUT 38 YEARS,



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MIG-1, 6TH MAIN, 1ST STAGE,
HEBBAL,
MYSURU - 570 016

17. M S REVANNA
S/O SHIVANNA,
AGED ABOUT 67 YEARS,
812, 8TH MAIN,
C BLOCK,
VIJAYANAGARA 3RD STAGE,
MYSURU - 570 017
18. SRI K S MANJUNATHA
S/O K SHIVAPPA,
AGED ABOUT 40 YEARS,
NO.10/1, F4/4, VINAYAKA ENCLAVES,
BEHIND JSS HIGH SCHOOL, D BLOCK,
J P NAGARA,
MYSURU - 570 031
19. M/S ANNAPOORNESHWARI CONSTRUCTIONS
REPRESENTED BY ITS PARTNER,
M.S REVANNA,
S/O SHIVANNA,
AGED ABOUT 67 YEARS,
812, 8TH MAIN, C BLOCK,
VIJAYANAGARA 3RD STAGE,
MYSURU - 570 017
20. M/S BHOOMIKA BUILDERS
PARTNERSHIP FIRM,
REPRESENTED BY ITS PARTNER,
SRI N T KRISHNA MURTHY,
S/O N T THEERTHAGIRI GOWDA,
415, 8TH MAIN,
7TH CROSS, K C LAYOUT,
MYSURU - 570 011
21. SRI B G ARAVIND
S/O GURUMURTHY B G,
AGED ABOUT 34 YEARS,



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23, 4TH MAIN, VIDYAGIRI LAYOUT,
NAGARABHAVI,
BENGALURU - 560 072

22. SRI UMESH N
S/O NARAYANA SWAMY,
AGED ABOUT 44 YEARS,
34, HUNDAVADI, ANANDURU
ELVALA HOBLI,
MYSURU - 571 130
23. SRI NAGARAJU
S/O NAGARAJU,
AGED ABOUT 37 YEARS,
A 12, 5TH MAIN ROAD, YADAVAGIRI,
MYSURU - 570 020
24. SRI H S GIRISH
S/O S D SHIVARUDRAPPA,
AGED ABOUT 43 YEARS,
15, "SHIVASHANTHI NILAYA", 80 FT ROAD,
KANAKADASANAGARA, DATTAGALLY,
MYSURU - 570 030
25. SRI S YOGESH
S/O M P SIDDIAH,
AGED ABOUT 42 YEARS,
NO.66, CH 80, GOLLAGERI,
CHAMARAJAMOHALLA,
MYSURU - 570 024
26. SRI K SIDDAPPA
S/O MALLAIAH,
AGED ABOUT 68 YEARS,
A 12, V MAIN, YADAVAGIRI,
MYSURU - 570 020
27. SRI VENKATACHALAPATHI
S/O V VENKATESH,
AGED ABOUT 68 YEARS,
23, BAIRAWESHWARA NAGARA,



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HEBBAL 1ST STAGE,
MYSURU - 570 016

28. SRI P VENKATASUBBAIAH
S/O P VENKATAIAH,
AGED ABOUT 56 YEARS,
228, "SRI VENKATADRI" 1ST STAGE,
NIVEDITHA NAGARA,
MYSURU - 570 022
29. SRI NAGARJUNA P
S/O VENKATASUBBAIAH,
AGED ABOUT 27 YEARS,
228, "SRI VENKATADRI" 1ST STAGE,
NIVEDITHA NAGARA,
MYSURU - 570 022
30. SRI VENKATAPPA C
S/O CHIKKARANGE GOWDA,
AGED ABOUT 58 YEARS,
165/J, 6TH MAIN, ALANAHALLI LAYOUT,
T N PURA MAIN ROAD,
MYSURU - 570 011
31. SRI S JAYAKUMAR
S/O M K SHIVANANJEGOWDA
AGED ABOUT 48 YEARS
11, 4TH CROSS, 4TH MAIN ,
NANDHINI BADAVANE
1ST STAGE, ALANAHALLI
MYSURU - 570 011
32. SRI B K DINESH
S/O B KALAI AH
AGED ABOUT 50 YEARS
533, 9TH CROSS, VINAYAMARGA
SIDDHARTHANAGARA
MYSURU - 570 011
33. SRI A R RAGHU
S/O A N RAMALINGU



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AGED ABOUT 51 YEARS
25, AKKI HEBBALU
K R PET TALUK - 571 605

34. M/S YVR CONSTRUCTIONS
PROPRIETOR
SRI Y VENKATARAMANA
S/O PULLAIAH
AGED ABOUT 42 YEARS,
17, 1ST MAIN ROAD,
OMKAR LAYOUT, J P NAGARA
MYSURU - 570 031
35. SRI CHANDRAGIRI MURALI
S/O VENKAIAH
AGED ABOUT 49 YEARS
16, SBM COLONY, WARD NO.64,
NEAR CANARA BANK , SRIRAMPURA
MYSURU - 570 023
36. SRI K NAGARAJA
S/O KEMPAPPA
AGED ABOUT 61 YEARS
1019, 5TH MAIN, 11TH CROSS,
E & F BLOCK ,
RAMAKRISHNANAGARA
MYSURU - 570 022
37. SRI K T RAVI
S/O K B THAMMANNA GOWDA
AGED ABOUT 52 YEARS
NO.K.T 159/100,
MARIGOWDA LAYOUT, 3RD CROSS
MANDYA - 571 401
38. SRI S RAJASHEKAR
S/O C SHIVASHANKARAPPA
AGED ABOUT 59 YEARS
D.NO.34, HIG, 1ST MAIN, A & B BLOCK
RAMAKRISHNANAGARA
MYSURU - 570 022



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39. SRI R MANJUNATH
SON OF LATE RUDRAIAH
AGED ABOUT 56 YEARS
RESIDING AT DHARANI
8TH CROSS, JOGIMATTI ROAD
CHITTRADURGA - 577 501
40. SRI A N SWAMY
S/O NANJACHARI
231, CHAMANAHALLI, BANNR HOBLI,
T NARASIPURA TALUK,
MYSORE DISTRICT - 571 101
41. M/S. K.T.R. CONSTRUCTIONS
REPRESENTED BY ITS
MANAGING PARTNER
K.T.RAVI
S/O LATE K.B.THAMMANNAGOWDA,
AGED ABOUT 52 YEARS,
GROUND FLOOR, NO 484, A & B BLOCK,
CHITRABANU ROAD, KUVEMPUNAGARA,
MYSURU - 570 023.
42. SRI. DHANAJAYA M
AGED ABOUT 37 YEARS
S/O MARISWAMI N
DOOR NO.1899, 1ST CROSS,
SEEBAIAH ROAD, DEVARAJA MOHALLA,
MYSURU - 570 001.
43. SRI. H.S.ARUNKUMAR
AGED ABOUT 46 YEARS
S/O H.N.SHANKAR GOWDA,
275/1, HALAHALLAI MAIN ROAD,
MANDYA - 571 401
44. SRI. L.RANGAREDDY
S/O L PEDDA RANGA REDDY
AGED ABOUT 73 YEARS
3078, 12TH CROSS, R.P.ROAD,
NANJANGUD - 571 301



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45. SRI. P.SUBRAMANI
S/O PONNUSWAMY
AGED ABOUT 68 YEARS
AASHIRVAAD, 1ST MAIN,
RANGANATHA EXTENSION, GOPALA,
SHIVAMOGGA - 577 201

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE 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. PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEENS ROAD
VASANTH NAGAR
BENGALURU - 560 001
5. COMMISSIONER OF
COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREIGE KARYALAYA
1ST MAIN ROAD



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GANDHINAGAR
BENGALURU - 560 009

6. JOINT COMMISSIONER
OF COMMERCIAL TAXES
(ADMN) DIVISIONAL VAT
SHESHADRI IYER BUILDING
DEEWANS ROAD, K R MOHALLA
MYSURU - 570 024
7. OFFICE OF PRINCIPAL COMMISSIONER
GST & CENTRAL EXCISE, MYSURU
THIRD FLOOR, GST BHAVAN
S1 & S2, VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU - 570 011
8. OFFICE OF THE SUPERINTENDENT OF
CENTRAL TAX, GST
S1 & S2, VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU - 570 011
9. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
TUMKUR - 572 101
10. THE COMMISSIONER
MYSURU CITY CORPORATION
NEW SAYYAJI RAO ROAD
MYSURU - 570 024
11. THE EXECUTIVE ENGINEER
MYSURU URBAN DEVELOPMENT
AUTHORITY (MUDA)
CHAMARAJAPURAM,
MYSURU - 570 005
PH: 0821-2421629
12. THE EXECUTIVE ENGINEER
PWP & I.W.T DEPARTMENT,



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MYSURU DIVISION,
MYSURU - 570 010

13. EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION,
KUVEMPUNAGAR,
MYSURU - 570 023
14. THE EXECUTIVE ENGINEER
PWP & IWT DEPARTMENT,
SPECIAL DIVISION,
HUNSUR,
MYSURU DISTRICT - 571 105
15. THE EXECUTIVE ENGINEER
KARNATAKA PUBLIC WORKS,
PORTS & INLAND WATER,
TRANSPORT DEPARTMENT,
(PWP & IWT DEPARTMENT)
VIDYA NAGAR, B M ROAD,
MANDYA - 571 401
16. CHIEF OFFICER
TOWN PANCHAYATH,
VIRAJPET - 571 218
17. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
IRRIGATION SOUTH,
GOKULAM 4TH STAGE,
MYSURU - 570 002
18. CHIEF DEVELOPMENT OFFICER &
CHIEF ENGINEER
KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD,
49, EAST WING, 4TH & 5TH FLOOR,
KHANIJA BHAVAN,
RACE COURSE ROAD,
BENGALURU - 560 001



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19. THE CHIEF ENGINEER
KARNATAKA HOUSING BOARD,
3RD FLOOR, CAUVERY BHAVAN,
K.G.ROAD,
BENGALURU - 560 001
20. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
NO.14/3, 4TH FLOOR, ARAVIND BHAVAN,
N T ROAD, NEAR K R CIRCLE,
BENGALURU - 560 001
21. THE EXECUTIVE ENGINEER
KPWP & IWTD DIVISION,
CHAMARAJANAGARA - 571 313
22. THE SECRETARY
A.P.M.C KEMPANAPALYA ROAD,
KOLLEGAL - 571 440
CHAMARAJANAGARA DISTRICT
23. MANAGING DIRECTOR
K.S.R.T.C. CENTRAL OFFICE
K H ROAD, SHANTHINAGAR,
BENGALURU - 560 027
24. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DEPARTMENT,
NAZARBAD,
MYSURU - 570 010
25. THE EXECUTIVE ENGINEER
COMMAND AREA DEVELOPMENT AUTHORITY,
CAUVERY BASIN PROJECTS,
NO.2, DIVISION, KALIDASA ROAD,
VIJAYANAGARA 1ST STAGE,
MYSURU - 570 017
26. THE EXECUTIVE ENGINEER
KARNATAKA URBAN WATER SUPPLY &
DRAINAGE BOARD,



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SARASWATHIPURAM,
MYSURU - 570 009

27. THE EXECUTIVE ENGINEER
RURAL DEVELOPMENT WATER AND SANITARY
DEVELOPMENT, MYSURU DIVISION,
MYSURU - 570 006
28. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL,
GUNDLUPET - 571 111
CHAMARAJANAGARA DISTRICT
29. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL,
MALVALLY - 571 430
MANDYA DISTRICT
30. THE CHIEF OFFICER
TOWN MUNICIPAL COUNCIL,
SRIRANGAPATTANA - 571 438
MANDYA DISTRICT
31. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION,
PPP CELL (PIU)
SHIVAMOGGA - 577 301
32. THE SECRETARY
AGRICULTURE PRODUCE MARKET COMMITTEE,
MAIN MARKET YARD, BANDIPALYA
MYSURU - 570 008
33. DEPUTY COMMISSIONER
DEPUTY COMMISSIONER OFFICE
VIDYANAGARA,
RAMANAGARA - 562 159
RAMANAGARA DISTRICT
34. THE EXECUTIVE ENGINEER
PWP AND IWD, MYSURU DIVISION,



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T.NAGARASIPURA - 571 124
MYSURU DISTRICT

35. KARNATAKA HEALTH SYSTEM DEVELOPMENT AND REFORM PROJECT,
PHI BUILDING, 1ST FLOOR,
SHESHADRI ROAD,
BENGALURU - 560 027
36. KARNATAKA STATE HIGHWAYS IMPROVEMENT PROJECT (KSHIP)
PWD ANNEXE BUILDING,
PROJECT IMPLEMENTATION UNIT,
1ST FLOOR, K.R.CIRCLE,
BENGALURU - 560 001
37. EXECUTIVE ENGINEER R D P R
DEPARTMENT PROJECT DIVISION MYSURU,
N.R.MOHALLA,
MYSURU - 570 007
38. THE SUPERINTENDING ENGINEER
PANCHAYATH RAJ ENGINEERING CIRCLE,
NO.1243, ASARE, 3RD CROSS, GANGE ROAD,
KUVEMPUNAGARA,
MYSURU - 570 023
39. RURAL DEVELOPMENT AND PANCHAYATH RAJ
M.S.BUILDING, 3RD FLOOR,
NEAR 3RD GATE,
BENGALURU - 560 001
40. THE EXECUTIVE ENGINEER
KARNATAKA PUBLIC WORKS,
PORTS AND INLAND WATER TRANSPORT
DEPARTMENT (PWD)
RAMANAGARA - 562 159
41. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
KABINI RESERVOIR DIVISION



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KABINI COLONY
H D KOTE TALUK
MYSURU DISTRICT - 571 116

42. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
NANJANGUD - 571 301
MYSURU DISTRICT
43. THE MUNICIPAL COMMISSIONER
TOWN MUNICIPAL COUNCIL,
BM ROAD, NEAR KSRTC BUS STAND
PERIYAPATNA - 571 107
44. THE EXECUTIVE ENGINEER
KABINI CANAL DISTRIBUTORY DIVISION,
T NARASIPURA - 571 124
45. THE CONSERVATOR OF FORESTS
BANDIPURA WILD LIFE PROJECT
ARANYA BHAVANA, ASHOKA PURAM,
MYSURU - 570 004
46. THE CONSERVATOR OF FORESTS AND
EXECUTIVE DIRECTOR
SRI CHAMARA JENDRA ZOOLOGICAL
GARDENS, ZOO MAIN ROAD, INDIRA NAGARA
MYSURU - 570 010
47. THE MUNICIPAL COMMISSIONER
MADIKERI CITY MUNICIPAL COUNCIL,
MADIKERI TOWN
MADIKERI - 571 201
48. THE CHIEF OFFICER
KUSHALANAGARA TOWN PANCHAYAT
B M ROAD,
KUSHALANAGARA - 571 401
49. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED,



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CNNL M P DIVISION,
RAMANAGARA - 571 511

50. THE MANAGING DIRECTOR
DR B R AMBEDKAR DEVELOPMENT CORPORATION,
9TH AND 10TH FLOOR,
VISHWESHWARAI AH MINI TOWERS,
DR B R AMBEDKAR VEEDHI,
BENGALURU - 560 001
51. THE EXECUTIVE ENGINEER
KARNATAKA RURAL ROAD DEVELOPMENT AGENCY
3RD FLOOR, GRAMEENABHIVRUDDI BHAVANA
ANANDRAO CIRCLE
BENGALURU - 560 009
52. THE MUNICIPAL COMMISSIONER
KANAKAPURA CITY MUNICIPAL COUNCIL
BENGALURU - MYSURU ROAD,
KANAKAPURA - 562 117
53. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
HEMAVATHY CANAL DIVISION
HEBBUR - 572 120
54. THE CHIEF ENGINEER
CAUVERY NEEERAVARI NIGAM LIMITED
HEMAVATHY CANAL DIVISION
YEDYUR - 572 142
55. THE CHIEF ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
KRS DIVISION
K R SAGARA - 571 607
56. THE EXECUTIVE ENGINEER
MYSURU DIVISION
KUWSDB MYSURU (REGULAR)
NO.927 NEW KANTHARAJ URS ROAD,
6TH MAIN, 2ND FLOOR, SARASWATHIPURAM
MYSURU - 570 009



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57. THE EXECUTIVE ENGINEER
NWKRTC DIVISION OFFICE
INDUSTRIAL ESTATE
HUBBALLI - 580 021
58. THE EXECUTIVE ENGINEER
ENGINEERING SECTION, UNIVERSITY OF MYSURU
KANTHARAJ URS ROAD, SARASWATHIPURAM
MYSURU - 570 009
59. THE EXECUTIVE ENGINEER
SHIVAMOGGA CITY CORPORATION
SHIVAMOGGA - 577 201
60. THE MUNICIPAL COMMISSIONER
CITY MUNICIPAL COUNCIL
CHAMARAJANAGARA - 571 313
61. THE EXECUTIVE ENGINEER
VISVESVARAYA JALA NIGAMA LIMITED
UBP DIVISION
HOSADURGA - 577 527
62. THE DEPUTY COMMISSIONER
HASSAN DISTRICT URBAN DEVELOPMENT
DEPARTMENT
HASSAN - 573 201

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5 & R6;
SMT. M.R.VANAJA, ADVOCATE FOR R2, R7 & R8;
SRI. AMIT ANAND DESHPANDE, ADVOCATE FOR R3 & R4;
SMT. M.P.GEETHA DEVI, ADVOCATE FOR R-10;
SRI. G.B. SHARATH GOWDA, ADVOCATE FOR R-11;
SRI. DESHRAJ, ADVOCATE FOR R-18;
SRI. RUDRABHUSHAN C BENAKANALLI, ADVOCATE FOR R-19;
SRI. T.SWAROOP, ADVOCATE FOR R-22;
SRI. P.D.SURANA, ADVOCATE FOR R-23;
SRI. H.N.SHASHIDHARA, ADVOCATE FOR R-26 & R-56;
SRI. G.M.ANANDA, ADVOCATE FOR R-29;
SMT. K.S.ANASUYADEVI, ADVOCATE FOR R-47;



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SRI. A.NAGARAJAPPA, ADVOCATE FOR R-52 & R-60;
SRI. B.L.SANJEEV, ADVOCATE FOR R-57;
SRI. K.S.BHEEMAIAH, ADVOCATE FOR R-58;
SRI. H.R.SHOWRI, ADVOCATE FOR R-59;
SRI. M R C RAVI, ADVOCATE FOR R-61;
SRI. A.RAVISHANKAR, ADVOCATE FOR R-62;
R9, R12 TO R14, R16, R17, R20, R21, R24, R25, R27, R28, R30,
R32, R34, R36, R37, R38, R39, R40, R41, R42, R43, R44, R45,
R46, R48, R50, R51, R53 TO R55 ARE SERVED;
VIDE ORDER DATED 19.11.2019, NOTICE TO R15, R31, R33,
R35, R49, R60 ARE DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 8 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-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.



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IN W.P.NO.13496 OF 2019

BETWEEN:

1. SRI. SATISH M.S.
S/O LATE SOMBE GOWDA
AGED ABOUT 52 YEARS
793/2, 8TH CROSS, B B GARDEN
RAMANUJA ROAD
MYSURU - 570 004
2. SRI RAMDAS
S/O GIRISWAMY
AGED ABOUT 58 YEARS
NO.122, 2ND MAIN, 2ND CROSS
RAGHAVENDRA NAGAR
MYSURU-570011
3. SRI K PRAKASH
S/O KAPPADI SHETTY
AGED ABOUT 56 YEARS
237/4A, KIDIGANAMMA BADAVANE
HEBBAL 4TH CROSS
MYSURU - 570 016
4. SRI R V KRISHNA
S/O LATE VEERE GOWDA
AGED ABOUT 51 EYARS
RESIDING AT RAMANDURU, MALAVALLI TALUK
MANDYA DIST - 571 430
5. SRI R NAGARAJU
S/O RAMADAS
AGED ABOUT 55 YEARS
205, RAGHAVENDRA NAGAR
4TH CROSS, MYSURU - 570 011
6. SRI VENKATESH
S/O SIDDAYYA
AGED ABOUT 52 YEARS



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RESIDING AT NO.55, 2ND CROSS
GAYATHRIPURAM
MYSURU - 570 019

7. M/S K B R INFRATECH LIMITED
REGISTERED OFFICE AT NO.69
12TH MAIN, CQAL LAYOUT
SAHAKAR NAGAR
BENGALURU - 560 092
REPRESENTED BY ITS MANAGING DIRECTOR
SRI K BABURAJ
8. SRI G BHASKAR REDDY
S/O G SUBBA REDDY
AGED ABOUT 49 YEARS
RESIDING AT NO.635, 3RD CROSS
MSR NORTH CITY LAYOUT
NAGAWARA
BENGALURU - 560 077
9. SRI G M RAVEENDRA
SON OF MUNIVENKATEGOWDA
AGED ABOUT 54 YEARS,
RESIDING AT NO.42/36
1ST FLOOR, RAJANI TOWERS, 27TH CROSS,
7TH B MAIN, 4TH BLOCK, JAYANAGAR
BENGALURU - 560 011
10. SRI H R RAVI KUMAR
SON OF RUDRAPPA H N
AGED ABOUT 50 YEARS,
RESIDING AT NO.889, 1ST MAIN,
6TH 'A' CROSS, KENGERI SATELLITE TOWN,
BENGALURU - 560 060
11. SRI K V PRASAD REDDY
SON OF K ADINARAYANA REDDY
AGED ABOUT 50 YEARS,
OFFICE AT ASVITH COMPOUND
FORT, NEAR SAI BABA TEMPLE
BELLARY - 583 101
(THOUGH PETITIONER IS RESIDENT OF BELLARY THE



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THIS HON'BLE COURT)

12. SRI K CHANDRA MOHAN REDDY
SON OF K ADINARAYANA REDDY
AGED ABOUT 49 YEARS,
RESIDING AT DOOR NO.65, NO.B3,
47208 SFS, 1ST MAIN, 4TH PHASE,
YELAHANKA NEW TOWN
BENGALURU - 560 064

13. M/S SREE BUILDERS
HAVING OFFICE AT NO.10
9TH CROSS, L N PURAM
BENGALURU - 500 021

(REPERSENTED BY IS PROPRIETOR
SRI MURALISWAMY
SON OF KUPPUSWAMY CHIKKAPPA
AGED ABOUT 42 YEARS,
RESIDING AT NO.711, 15TH MAIN,
GOKULA I STAGE, I PHASE, MATHIKERE
BENGALURU - 560 054)

14. M/S RAYEE GOWDA CONSTRUCTION COMPANY
A PARTNERSHIP FIRM HAVING OFFICE AT
DANDIGANAHALLY
NO.2799, NAGASAMUDRA ROAD
GAYATHRI EXTENSION
CHENNARAYAPATNA TOWN - 573 116

REPRESENTED BY ITS MANAGING DIRECTOR
P R THIMMEGOWDA

15. SRI H N RAMEGOWDA
SON OF LATE H NANJEGOWDA
AGED ABOUT 66 YEARS,
RESIDING AT THOTADA MANE
HOSAHALLY, SHRAVANA BELAGOLA
CHENNARAYAPATNA TALUK - 573 135
HASSAN DISTRICT



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16. SRI RAMESH KUMAR KOTHARI
SON OF LATE L JEETHMAN KOTHARI
AGED ABOUT 54 YEARS,
OFFICE AT KOTHARI COMPLEX
CHIKKABASTHI ROAD
HASSAN - 573 201
17. SRI K S ASHWATH NARAYAN GOWDA
SON OF LATE K N SHAMAIAH
AGED ABOUT 55 YEARS
RESIDING AT NO.50, BDO OFFICE ROAD,
BEHIND ADI CHUNCHUNGIRI COLLEGE
CHENNARAYAPATNA TOWN
HASSAN DISTRICT - 573 116
18. SRI B K PRABHAKAR
SON OF B N KARIYAPPA
AGED ABOUT 58 YEARS,
RESIDING AT ANNAPOORNESHWARI NILAYA
RIVER STREET, BELUR
HASSAN DISTRICT - 573 115
19. SRI B R SREEKANTAMURTHY
SON OF B M RANGE Gowda
AGED ABOUT 50 YEARS,
RESIDING AT BOREGOWDANA KOPPALU
HIRISAVE,
CHENNARAYAPATNA TALUK - 573 116
20. SRI B M RANGE Gowda
SON OF LATE MUDDE Gowda
AGED ABOUT 78 YEARS
RESIDING AT BOREGOWDANA KOPPALU
HIRISAVE HOBLI,
CHENNARAYAPATNA - 573 124
21. SRI S M ABDUL HAFEEZ
SON OF D N ABDUL MAJEED
AGED ABOUT 67 YEARS,
RESIDING AT HOUSE NO.79,
SHRAVANABELAGOLA



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CHENNARAYAPATNA
HASSAN DISTRICT - 573 135

22. SRI S NARAYANA REDDY
SON OF LATE NAGIREDDY
AGED ABOUT 78 YEARS,
RESIDING AT NO.55, NPI LAYOUT,
R.M.V. II STAGE,
BOOPASANDRA BENGALURU - 560 094
23. SRI S MADHAVA REDDY
SON OF S NARAYANA REDDY
AGED ABOUT 54 YEARS
RESIDING AT NO.55, NPI LAYOUT
R.M.V. II STAGE, BOOPASANDRA
BENGALURU - 560 094
24. SRI B N MANJEGOWDA
SON OF B N NINGEGOWDA
AGED ABOUT 47 YEARS,
RESIDING AT NO.DHANALAKSHMI NILAYA
VIVEKANANDANAGARA
4TH MAIN, CHENNARAYAPATNA TOWN,
HASSAN DISTRICT - 573 116
25. SRI NAGARAJU B T
SON OF THIMMAPPA
AGED ABOUT 58 YEARS,
RESIDING AT KASABA HOBLI
BORALU VILLAGE AND PSOT
CHENNARAYAPATNA TALUK
HASSAN DISTRICT - 573 135
26. SRI N MANJUNATH
SON OF LATE R NATARAJ
AGED ABOUT 60 YEARS,
RESIDING AT SRI MANJUANTHA NILAYA,
LAST MAIN ROAD,
VINOBA NAGAR
SHIVAMOGGA - 577 201



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27. SRI IBRAHIM SHARIEF
SON OF SHEIK AHMED
AGED ABOUT 55 YEARS,
RESIDING AT A P ROAD
NEAR VETERINARY HOSPITAL
THEERTHAHALLI,
SEEBINAKERE
SHIVAMOGGA - 577 432
28. SRI D S ABDUL RAHIMAN
SON OF HAJI SHEIK AHMED
AGED ABOUT 52 YEARS,
RESIDING AT NO.33/1
NATIONAL ESTAE BALEBAIL
TEERTHAHALLI
SHIVAMOGGA DIST - 577 432
29. SRI ABDUL KALAM AZAD
SON OF SHEIK AHMED
AGED ABOUT 45 YEARS,
RESIDING AT BALEBAIL NEW COLONY
THEERTHAHALLI - 577 432
30. SRI SHEIK AHMED SALMANIL FARISH
SON OF D S ABDUL RAHIMAN
AGED ABOUT 28 YEARS,
RESIDING AT NO.33/1,
NATIONAL ESTATE, BALEMAIL,
TEERTHAHALLI - 577 432
31. SRI RANGANATHAGIRI
SON OF NARAYANGIRI
AGED ABOUT 55 YEARS,
RESIDING AT BABALLI VILLAGE AND POST,
BHADRAVATHI TALUK
SHIVAMOGGA DISTRICT - 5777 303
32. M/S BHAVANI CONSTRCUTIONS & DEVELOPERS
A REGISTERD PARTNERSHIP FIRM
OFFICE AT MARKET ROAD,
NEAR POST OFFICE



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SIRSI - 581 401
UTTAR KANNADA DIST
(THOUGH PETITIONER IS RESIDENT OF SIRSI THE
CAUSE OF ACTION IS WITHIN THE JURISDICTION OF
THIS HON'BLE COURT)

33. SRI. RAJENDRA.G
S/O LATE ESHWARAPPA.G
AGED ABOUT 56 YEARS
RESIDING AT HOUSE NO.27, ASHWATHNAGAR,
3RD MAIN, SHIVAMOGGA - 577 204
34. SRI. M.G.K. HANUMANTHAPPA
S/O M.G.KARIYAPPA
AGED ABOUT 50 YEARS
RESIDING AT UDUGIRI, HANUMANTHAPPA
EXTENSION, KASHIPURA MAIN ROAD,
SHIVAMOGGA - 577 205.
35. SRI. R.PARAMESH
S/O RAMAPPA,
AGED ABOUT 52 YEARS
RESIDING AT NALLUR,
BEHIND URUDU SCHOOL CAMP
CHANNAGIRI TALUK,
DAVANAGERE - 577 221
36. M/S. G.D.THIMMAPPA SHEREGAR
A PARTNERSHIP FIRM
HAVING OFFICE AT NO.546-1-E1/VI,
BHATRAHADI ROAD, N.H.17, KUNDAPURA,
UDUPI DISTRICT - 576 201
37. SRI. B.H.RAMACHANDRA
S/O HONNEGOWDA,
AGED ABOUT 58 YEARS
RESIDING AT SITE NO.D4,
NARAYANAN LAYOUT,
HAVANOOR EXTENSION,
BENGALURU - 560 073.

...PETITIONERS



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(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE 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. PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEENS ROAD
VASANTHNAGAR
BENGALURU - 560 001
REP BY ITS COMMISSIONER
5. COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREIGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR
BENGALURU - 560 009
6. JOINT COMMISSIONER OF COMMERCIAL TAXES
(ADMN) DIVISIONAL VAT
SHESHADRI IYER BUILDING
DEEWANS ROAD, K R MOHALLA
MYSURU - 570 024



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7. OFFICE OF PRINCIPAL COMMISSIONER
GST & CENTRAL EXCISE, MYSURU
THIRD FLOOR, GST BHAVAN
S1 & S2, VINAYA MARGA, SIDDHARTHA NAGAR
MYSURU - 570 011
REPRESENTED BY PRINCIPAL COMMISSIONER
8. OFFICE OF THE SUPERINTENDENT OF
CENTRAL TAX, GST
S1 & S2, VINAYA MARGA, SIDDHARTHA NAGAR
MYSURU - 570 011
REP. BY SUPERINTENDENT OF CENTRAL TAX
9. KARNATAKA EXHIBITION AUTHORITY
MYSURU, DODDAKERE MAINDANA,
INDIRANAGARA, MYSURU - 570 010
REPRESENTED BY ITS SECRETARY
10. THE COMMISSIONER
MYSURU CITY CORPORATION
NEW SAYACHI RAO ROAD,
MYSURU - 570 024
11. THE MANAGING DIRECTOR
CAUVERY NEERAVARI NIGAMA LIMITED
SESHADRI ROAD, BENGALURU - 560 001
12. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
KRSM AND MIP DIVISION
MALAVALLI - 571 430
13. THE EXECUTIVE ENGINEER
PWP AND I.W.T.D
MYSURU DIVISION,
VINOBHA ROAD - 570 010
14. THE EXECUTIVE ENGINEER
KARNATAKA URBAN WATER SUPPLY AND
DRAINAGE BOARD,
MYSURU ZONAL OFFICE, NO.927,



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OPPOSITE KANTHRAJ URS ROAD,
SARASWATHIPURAM,
MYSURU - 570 009

15. THE EXECUTIVE ENGINEER
KARNATAKA HEALTH SYSTEM,
DEVELOPMENT AND REFORM PROJECT,
BENGALURU DIVISION
BENGALURU - 560 001
16. THE EXECUTIVE ENGINEER
KSRTC,
BENGALURU DIVISION,
BENGALURU - 560 027
17. THE DEPUTY GENERAL MANAGER
POWER GRID CORPORATION,
400KV SUB-STATION,
NEAR RTO TEST TRACK,
SINGANAYAKANAHALLI,
YELAHANKA HOBLI,
BENGALURU - 560 064
18. THE EXECUTIVE ENGINEER
PUBLIC WORKS,
PWP AND IWT DEPARTMENT,
KODAGU DIVISION,
MADIKERI - 571 201
19. THE CHIEF ENGINEER
KARNATAKA HOUSING BOARD,
3RD AND 4TH FLOOR,
CAUVERY BHAVAN, K.G.ROAD,
BENGALURU - 560 009
20. THE CHIEF ENGINEER (WWM)
BENGALURU WATER SUPPLY AND SEWAGE BOARD,
5TH FLOOR CAUVERY BHAVAN, K.G. ROAD,
BENGALURU - 560 009



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21. THE COMMISSIONER
MANGALORE CITY CORPORATION
LALBAGH
MANGALORE - 575 003
22. THE EXECUTIVE ENGINEER
KARNATAKA URBAN WATER SUPPLY AND
DRAINAGE BOARD
NO.927 2ND FLOOR,
NEW KATHARAJ URS ROAD,
SARASWATHIPURAM
MYSURU - 570 004
23. THE OFFICE OF THE CHIEF ENGINEER
PWP & IWT DIVISION
CHIKKABALLAPURA - 562 101
REP. BY CHIEF ENGINEER
24. THE CHIEF ENGINEER
HEALTH AND FAMILY WELFARE DEPARTMENT
ENGINEERING WING
1ST FLOOR, PH1 BUILDING
SHESHADRI ROAD,
BENGALURU - 560 001
25. THE COMMISSIONER
BRUHATH BENGALURU MAHANAGARA PALIKE
BENGALURU - 560 001
26. OFFICE OF THE CHIEF ENGINEER
NATIONAL HIGHWAYS
K R CIRCLE
BENGALURU - 560 001
REPRESENTED BY CHIEF ENGINEER
27. THE EXECUTIVE ENGINEER
BRUHATH BENGALURU MAHANAGARA PALIKE
K R PURAM DIVISION
BENGALURU - 560 036



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28. THE EXECUTIVE ENGINEER
PWP & IWTD, HASSAN DIVISION,
HASSAN - 573 201
29. OFFICE OF THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
PWD BHAVAN, N.R.CIRCLE,
HASSAN - 573 201.
REPRESENTED BY EXECUTIVE ENGINEER
30. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
ASHOK NAGAR,
MANGALORE - 575 006
31. OFFICE OF THE EXECUTIVE ENGINEER
RDPR DEPARTMENT, PROJECT DIVISION,
HASSAN - 573 201.
REPRESENTED BY EXECUTIVE ENGINEER
32. KARNATAKA RURAL ROAD DEVELOPMENT
3RD FLOOR, RURAL DEVELOPMENT BHAVAN,
ANAND RAO CIRCLE,
BENGALURU-560 009.
REPRESENTED BY ITS DIRECTOR
33. OFFICE OF THE CHIEF ENGINEER
PIU-STATE HIGHWAY DEPARTMENT PROJECT,
K.R.CIRCLE,
BENGALURU - 560 001
REPRESENTED BY THE CHIEF ENGINEER
34. OFFICE OF THE EXECUTIVE ENGINEER
RDPR PLANNING DIVISION,
HASSAN-573 201
REPRESENTED BY THE EXECUTIVE ENGINEER
35. OFFICE OF THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
HASSAN - 573 201
REPRESENTED BY EXECUTIVE ENGINEER



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36. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
HEMAVATHI DAM DIVISION
GORUR
HASSAN DISTRICT - 573 120
37. OFFICE OF THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
NO.1, HLBC DIVISION
CHENNARAYAPATNA - 573 116
REPRESENTED BY EXECUTIVE ENGINEER
38. OFFICE OF THE CHIEF ENGINEER
PWB & IWT DEPARTMENT
CHIKKAMANGALURU DIVISION
CHIKKAMANGALURU - 577 101
REP. BY THE CHIEF ENGINEER
39. OFFICE OF THE EXECUTIVE ENGINEER
PWB & IWT, TUMKUR DIVISION
TUMKUR - 572 101
REP. BY ITS EXECUTIVE ENGINEER.
40. OFFICE OF THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
TUMKUR - 572 101
REP. THE EXECUTIVE ENGINEER
41. OFFICE OF THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION
CHITRADURGA - 577 501
REP. THE EXECUTIVE ENGINEER
42. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
HEMAVATHI RIGHT BANK DIVISION
HOLENARASIPURA
HASSAN DISTRICT - 573 211
43. KARNATAKA NEERAVARI NIGAMA LIMITED
SRINAGAR, 2ND MAIN



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DHARWAD - 580 007
REPRESENTED BY ITS DIRECTOR.

44. KARNATAKA STATE SMALL INDUSTRIES
DEVELOPMENT CORPORATION,
RAJAJINAGAR,
BENGALURU - 560 010
REP. BY ITS DIRECTOR
45. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
MYSURU - 570 004
46. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
KOLAR - 563 101
47. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
BENGALURU - 560 001
48. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
CHIKKABALLAPUR - 562 101
49. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
SHIVAMOGGA - 577 204
50. OFFICE OF THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
NO.1, HLBC DIVISION,
CHENNARAYAPATNA - 573 116
REP. THE EXECUTIVE ENGINEER
51. KARNATAKA MILK FEDERATION,
BENGALURU APMC,
CHENNARAYAPATNA - 573 116
REP. BY ITS DIRECTOR
52. CHIEF OFFICER
TOWN MUNICIPAL COUNCIL
CHENNARAYAPATNA - 573 116



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53. OFFICE OF THE SUPERINTENDENT ENGINEER
CHAMUNDESHWARI ELECTRIC SUPPLY
CORPORATION LIMITED
O & M CIRCLE, SANTHEPETE
B M ROAD, HASSAN - 573 201
REP. BY ITS DIRECTOR
54. THE EXECUTIVE ENGINEER
PWP & IWTD SUB DIVISION
SHIVAMOGGA - 577 204
55. EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
URWA STORE, ASHOK NAGAR
MANGALURU - 6
56. EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
CHITRADURGA - 577 501
57. OFFICE OF THE CHIEF PROJECT OFFICER
PROJECT IMPLEMENTATION UNIT
STATE HIGHWAY DEVELOPMENT PROJECT
PWD ANNEXE BUILDING, K R CIRCLE
BENGALURU - 560 001
REPRESENTED BY CHIEF PROJECT OFFICER
58. THE MANAGING DIRECTOR
SHIVAMOGGA SMART CITY LIMITED
REGISTERED OFFICE AT 1ST FLOOR
CORPORATION BUILDING BLOCK
S N MARKET, NEHRU ROAD
SHIVAMOGGA - 577 201
REPRESENTED BY ITS MANAGING DIRECTOR
59. EXECUTIVE ENGINEER
KARNATAKA NERAVARI NIGAM LIMITED
TUNGA UPPER BANK PROJECT DIVISION
SHIVAMOGGA - 577 201



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60. OFFICE OF THE EXECUTIVE ENGINEER
PMGSY,
DOOR NO.1906/4,
NEAR KASTURIBA MAHILA SAMAJA
VIDYANAGAR
DAVANAGERE - 575 005
REPRESENTED BY EXECUTIVE ENGINEER
61. EXECUTIVE ENGINEER
PRE DIVISION
DAVANAGERE - 575 005
62. EXECUTIVE ENGINEER
PWP & IWT DIVISION
DAVANAGERE - 575 005
63. VISVESVARAYA JALA NIGAMA LIMITED
A GOVT OF KARNATAKA UNDERTAKING
REGISTERED OFFICE AT EMBASSY SQUARE
NO.148, INFANTRY ROAD
BENGALURU - 560 001
(REP BY ITS MANAGING DIRECTOR)
64. KARNATAKA ROAD DEVELOPMENT CORPORATION
LIMITED
OFFICE AT 1ST FLOOR, 16/J, MILLERS TANK BED AREA
THIMMAIAH ROAD
BENGALURU - 560 052
REP. BY ITS DIRECTOR

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5 & R6;
SRI. H.SHANTHI BHUSHAN, DSG1 FOR R2;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3, R4, R7 & R8;
VIDE ORDER DATED 28.03.2019, SERVICE OF NOTICE TO R9
TO R-64 IS DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO a) 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



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CONCERNED AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 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-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.15086 OF 2019

BETWEEN:

1. SRI. T. VASUDEV
PROPRIETOR
DHYAN ASSOCIATES
SON OF LATE THIBBEGOWDA P
AGED ABOUT 51 YEARS
RESIDING AT NO.9, GIRI GOWDA MARG
SJCE MAIN ROAD, WAGDEVI NAGAR, 2ND STAGE
MYSURU - 570 009
2. SRI S KRISHNA
SON OF SIDDEGOWDA
AGED ABOUT 45 YEARS,
RESIDING AT NO.129, 4TH CROSS
12TH MAIN, 4TH STAGE, T K LAYOUT
MYSURU - 570 023



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3. SRI N S RAMESH BABU
SON OF LATE SHIVARUDRAPPA
AGED ABOUT 58 YEARS,
RESIDING AT NO.72, SRI VINAYAKA,
1ST CROSS, KANAKA NAGAR
SHIMOGA - 577 201
4. SRI H G BASAVARAJAPPA
SON OF H G CHANNABASAPPA
AGED ABOUT 76 YEARS,
RESIDING AT NO.36/3, 4TH CROSS,
BASAVESHWARA NAGAR
SHIMOGA - 577 201
5. SANTHOSH BUILD WELL INFRA PVT. LTD.,
A PRIVATE LIMITED COMPANY INCORPORATION
UNDER THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT BLOCK 302,
SWISS COMPELX, 3RD FLOOR, NO.33,
RACE COURSE ROAD
BENGALURU - 560 001
REPRESENTED BY ITS MANAGING DIRECTOR
DHANRAJ S TALAMPALLY
6. SRI P RAVISHANKAR
SON OF LATE GANGADHAR RAO
AGED ABOUT 55 YEARS
RESIDING AT NO.5209, 8TH MAIN,
3RD STAGE, 1ST BLOCK, DATTAGALLI
MYSURU - 570 022
7. M/S RAVISHANKAR INFRASTRUCTURE PVT. LTD.,
A PRIVATE LIMITED COMPANY INCORPORATED UNDER
THE COMPANIES ACT 1956,
HAVING ITS OFFICE AT
NO.5209, 8TH MAIN, 3RD STAGE,
1ST BLOCK, DATTAGALLI,
MYSURU - 570 022
REPRESENTED BY ITS MANAGING DIRECTOR
P RAVISHANKAR



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8. SRI B T SURESH
SON OF THOPE GOWDA
AGED ABOUT 50 YEARS,
R/AT NO.15, BONAGERE
NAGAMANGLA TALUK
MANDYA DISTRICT - 571 432

9. SRI CHANDRASHEKAR
SON OF LATE K RAMANNA
AGED ABOUT 58 YEARS,
R/AT JAYACHANDRA NILAYA
JONSEPH HOSPITAL ROAD
NEAR FOREST NURSERY
CHAMARAJANAGAR TOWN
CHAMARAJANAGAR - 571 313

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE 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. PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEEN'S ROAD,



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VASANTHNAGAR
BENGALURU - 560 001

5. COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATKAA
VANIJYA THEREIGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR
BENGALURU - 560 009
6. JOINT COMMISSIONER OF COMMERCIAL TAXES
(ADMN) DIVISIONAL VAT
SHESHADRI IYER BUILDING
DEEWAN'S ROAD, K R MOHALLA
MYSURU - 570 024
7. PRINCIPAL COMMISSIONER
GST & CENTRAL EXCISE, MYSURU
THIRD FLOOR, GST BHAVAN
S1 & S2, VINAYA MARGA
SIDDHARTHA NAGAR
MYSURU - 570 011
8. ASSISTANT COMMISSIONER OF STATE TAX
LGSTO-190, DIWAN'S ROAD
SHESHADRI BHAVAN
MSYURU - 570 004
9. THE COMMISSIONER
MYSURU CITY CORPORATION
MYSURU - 570 004
10. THE EXECUTIVE ENGINEER
U.G.D. DIVISION,
V.V.W.W. PREMISES
MYSURU CITY CORPORATION
MYSURU - 570 020
11. THE DEPUTY COMMISSIONER
CHAMARAJNAGAR DISTRICT
CHAMARAJNAGAR - 571 111



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12. THE COMMISSIONER
CITY MUNICIPAL COUNCIL
CHAMARAJNAGAR - 571 111
13. THE TOWN MUNICIPAL COUNCIL
GUNDLUPETE
(REPRESENTED BY ITS CEO)
14. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
BENGALURU - 560 001
15. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T. DEPARTMENT,
MYSURU - 570 020
16. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T, HUNSUR DIVISION
MYSURU DISTRICT - 570 020
17. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T. DEPARTMENT,
CHAMARAJNAGAR - 571 111
18. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION
SHIMOGA - 577 301
19. THE KARNATAKA STATE POLICE
HOUSING AND INFRASTRUCTURE
DEVELOPMENT CORPORATION LIMITED
A GOVERNMENT OF KARNATAKA UNDERTAKING
HAVING ITS CORPORATE OFFICE AT
NO.59, RICHMOND ROAD
BENGALURU - 560 025
REPRESENTED BY ITS
EXECUTIVE ENGINEER- CONTRACTS
20. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
CHITRADURGA - 577 527



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21. THE DEPUTY COMMISSIONER
URBAN DEVELOPMENT CELL
SHIMOGA DISTRICT
SHIMOGA - 577 301
22. THE COMMISSIONER
SHIMOGA CITY CORPORATION
SHIMOGA - 577 301
23. KARNATAKA HOUSING BOARD
OFFICE AT 3RD AND 4TH FLOORS
CAUVERY BHAVAN, K G ROAD,
BENGALURU - 560 009
REPRESENTED BY ITS CHIEF ENGINEER
24. KARNATAKA HEALTH SYSTEM
DEVELOPMENT & REFORM PROJECT
OFFICE OF THE CHIEF ENGINEER
1ST FLOOR, P.H.I BUILDING
SESHADRI ROAD
BENGALURU - 560 001
(REPRESENTED BY ITS CHIEF ENGINEER)
25. KARNATAKA INDUSTRIAL AREA
DEVELOPMENT BOARD
A GOVERNMENT OF KARNATAKA UNDERTAKING
NO.49, 4TH AND 5TH FLOOR
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD
BENGALURU - 560 001
26. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED,
K.R.S. DIVISION, K R SAGAR
MANDYA DISTRICT - 571 426
27. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T DEPARTMENT
TUMKURU DIVISION
TUMKUR - 572 110



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28. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T DEPARTMENT
RAMANAGARA DIVISION
RAMANAGARA - 571 501
29. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T DEPARTMENT
MANDYA - 571 426
30. THE EXECUTIVE ENGINEER
P.W.P. & I.W.T DEPARTMENT
TUMKUR - 572 110
31. THE EXECUTIVE ENGINEER
COMMAND AREA DEVELOPMENT AUTHORITY
CADA DIVISION - 2
MYSORE - 570 020
32. THE EXECUTIVE ENGINEER
RDPR DIVISION
MYSURU - 570 020

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5, R6 & R8;
SMT. VANAJA.M.R, ADVOCATE FOR R2;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3, R4 & R7;
SRI. A NAGARAJAPPA, ADVOCATE FOR R-12
SRI. K.M.PRAKASH, ADVOCATE FOR R-25;
SMT. GEETHA DEVI, ADVOCATE FOR R9;
SRI. SHOWRI.H.R, ADVOCATE FOR R-22;
SRI. RUDRABHUSHAN C BENAKANALLI, ADVOCATE FOR R-23;
R-10, R-11, R-13, R-15 TO R-17, R-19 TO R-21, R-24, R-26, R-27
TO R-31 - SERVED;
VIDE ORDER DATED 17.11.2021, NOTICE TO R-14, R-18 & R-32
IS DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO a) 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



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NOS.4 TO 8 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-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.19067 OF 2019

BETWEEN:

1. SRI R CHANDRASHEKAR
SON OF N. RAMAIAH
AGED ABOUT 63 YEARS
RESIDING AT NO.537/1, K.R. PURAM,
HASSAN - 573 201
2. SRI. S. SHIVAKUMAR
SON OF SRI P. SUBRAMANI
AGED ABOUT 42 YEARS
RESIDING AT ASHIWAD I MAIN
GOPALA RANGANATHA EXTENSION
SHIMOGA - 577 201
3. SRI. RAMAKRISHNA
SON OF BILIGOWDA
AGED ABOUT 61 YEARS



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WP No.15086 of 2019, WP No.19067 of 2019
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WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

RESIDING AT KADALUR VILLAGE
AND POST
MADDUR TALUK,
MANDYA DISTRICT - 571 433

4. SRI. K.R. MAHESHA
SON OF RAMAKRISHNA
AGED ABOUT 41 YEARS
RESIDING AT KADALUR VILLAGE AND LPOST
MADDUR TALUK,
MANDYA DISTRICT - 571 433.
5. M/S SIDDARAMAIAH AND CO.,
A PARTNERSHIP FIRM REPRESENTED BY ITS
MANAGING PARTNER
SIDDARAMAIAH
SON OF BASAVEGOWDA
AGED ABOUT 64 YEARS
RESIDING AT NO.35, AJJIMANE
2ND CROSS, ALAHALLI
MANDYA - 571 401.
6. SRI D T SIDDAPPA
S/O THAMMAIAH,
AGED ABOUT 61 YEARS,
RESIDING AT NO.1296, 2ND CROSS,
NEHRU NAGAR, MANDYA CITY,
MANDYA - 571 401
7. SRI P MASTI GOWDA
S/O KARIGOWDA,
AGED ABOUT 59 YEARS,
RESIDING AT NO.66,
PURADAKOPPALU VILLAGE,
MANDYA TALUK,
MANDYA DISTRICT - 271 416
8. SRI G H PUTTASWAMY GOWDA
S/O H HOMBEGOWDA,
AGED ABOUT 47 YEARS,
RESIDING AT NO.6, GANGAWADI VILLAGE,



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HONAKERE HOBLI,
G MALLIGERE POST,
NAGAMANGALA TALUK,
MANDYA DISTRICT - 571 416

9. M/S A.B.B. CONSTRUCTIONS
A PARTNERSHIP FIRM,
REPRESENTED BY A B BASAVARAJU,
OFFICE AT AGASANAPURA VILLAGE,
MALAWALLI TALUK,
MANDYA DISTRICT - 571 475
10. SRI Y S YOGANANDA
S/O Y K SIDDEGOWDA,
AGED ABOUT 45 YEARS,
R/AT NO.220, YALACHENAHALLI VILLAGE,
BANNUR HOBLI, T NARASIPURA TALUK,
MYSURU DISTRICT - 571 101
11. SRI MANJUNATHA
S/O NARASEGOWDA,
AGED ABOUT 63 YEARS,
RESIDING AT NO.22/3, BASAVANAGUDI ROAD,
NEAR WATER TANK,
K R PETE TALUK,
MANDYA DISTRICT - 571 426
12. SRI R GOVINDEGOWDA
S/O RAMEGOWDA,
AGED ABOUT 44 YEARS,
RESIDING AT NO.RAMA MANDIRA STREET,
ANDRAHALLI,
SRIRANGAPATNA TALUK,
MANDYA DISTRICT - 571 415
13. SRI ASHOKA S
S/O SATHYANANDA S,
AGED ABOUT 29 YEARS,
RESIDING AT NO.207, 2ND STAGE,
NEETHI MARGA, SIDDHARTHA NAGAR,
MYSURU - 570 011



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14. SRI. V.T. DINESH KUMAR
S/O LATE V.M. THIMMAIAH,
AGED ABOUT 53 YEARS
RESIDING AT PUMP HOUSE ROAD,
KUSHAL NAGARA - 571 234
15. SRI. P.B. KARI GOWDA
S/O LATE BETTE GOWDA,
AGED ABOUT 45 YEARS
RESIDING AT NO.686, 9TH MAIN,
10TH CROSS, 1ST STAGE, VIJAYANAGAR,
MYSORE - 570 017
16. SRI. C. KARI GOWDA
S/O CHIKKA BOREGOWDA,
NO.46, VENKATALINGAIAH BADAVANE,
OPP MYSORE DAIRY, SIDDARTHANAGAR,
MYSORE - 570 011
17. SRI. N.S. JAGANNATH
S/O SRINIVASA N T
AGED ABOUT 48 YEARS
RESIDING AT NO.22, 6TH MAIN,
GOKULAM, 2ND STAGE, VV.MOHALLA,
MYSORE - 570 002
18. SRI. K.V. CHINNAIAH
S/O VENKATASUBBAIAH,
NO.247, A BLOCK, 3RD STAGE, VIJAYANAGARA,
MYSORE - 570 017
19. SRI THAMMANNA
SON OF LATE DASA
AGED ABOUT 72 YEARS,
R/AT KURIDODI VILLAGE,
KADALUR POST, MADDUR TALUK
MANDYA DISTRICT - 571 433
20. SRI ANANDA N S
SON OF LATE SANNE GOWDA
AGED ABOUT 43 YEARS,



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RESIDING AT BGS LAYOUT, BEHIND SRS
OPP KUTAMMA TEMPLE, HOOTAGALLI
MYSORE - 570 018

21. SRI C ASHOK
SON OF LATE C S CHIKKARAMEGOWDA
AGED ABOUT 40 YEARS,
NO.118 CHINNAKURALI, PANDAVAPURA TALUK
MANDYA DISTRICT - 571 455
22. M/S CPC CONSTRUCTIONS
OFFICE AT NO.1023 FLAT NO.107
SHNTIGRAMA APARTMENTS
JAYALAKSHMI VILASA ROAD,
CHAMARAJA MOHALLA
LAKSHMIPURAM
MYSORE - 570 005
(REPRESENTED BY ITS MANAGING PARTNER
SRI H B CHANDRASHEKARAPPA)
23. SRI H B CHANDRASHEKARAPPA
SON OF LATE H B BASAPPA
AGED ABOUT 76 YEARS,
RESIDING AT MANASA NILAYA
KRISHNA NAGAR EXTENSION
PANDAVAPURA
MANDYA DISTRICT - 571 455
24. M/S B N M CONSTRUCTIONS
REPRESENTED BY ITS MANAGING PARTNER
SRI. MANJUNATHA
S/O NARASEGOWDA
AGED ABOUT 63 YEARS
RESIDING AT NO.22/3, BASAVANAGUDI ROAD,
NEW WATER TANK, K.R.PETE TALUK,
MANDYA DISTRICT - 571 426

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE)



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WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

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
JANPATHI,
CONNAUGHT PLACE,
NEW DELHI - 110 001
(REP BY SPECIAL SECRETARY)
4. PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, QUEEN'S ROAD,
VASANTH NAGAR,
BENGALURU - 560 001.
5. COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREIGE KARYALAYA
1ST MAIN ROAD, GANDHINAGAR,
BENGLAURU - 560 009.
6. JOINT COMMISSIONER OF COMMERCIAL TAXES
(ADMN) DIVISIONAL VAT
SHESHADRI IYER BUILDING
DEEWAN'S ROAD, K.R.MOHALLA
MYSURU - 570 024.
7. OFFICE OF PRINCIPAL COMMISSIONER
GST & CENTRAL EXCISE, MYSURU
THIRD FLOOR, GST BHAVAN,
S1 & S2, VINAYA MARGA, SIDDHARTHA NAGAR,
MYSURU - 570 011



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8. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-240, SHARADA SAMUDAYA BHAVAN
SHANKAR MUTT ROAD,
HASSAN - 573 201
9. EXECUTIVE ENGINEER
PWD & IWTD
HASSAN DIVISION,
HASSAN - 573 201
10. KARNATAKA STATE POLICE HOUSING AND
INFRASTRUCTURE DEVELOPMENT
CORPORATION LIMITED
HASSAN DIVISION,
OPPOSITE JAYASHREE NURSING HOME
K.R.PURA, HASSAN - 573 201
REPRESENTED BY ITS MANAGING DIRECTOR
11. KARNATAKA CO-OPERATIVE MILK PRODUCERS
FEDERATION LIMITED
K M F COMPLEX
DR M H MARIGOWDA ROAD
BENGALURU - 560 029
REPRESENTED BY DIRECTOR (ENGINEERING)
12. KOLAR-CHIKKABALLAPUR DISTRICT
CO-OPERATIVE MILK
PRODUCERS SOCIETY UNION LIMITED
OFFICE AT KOLAR DAIRY PREMISES
NH-4, PUTTUR POST, KOLAR - 563 102
REPRESENTED BY MANAGING DIRECTOR
13. KARNATAKA STATE ROAD TRANSPORT CORPORATION
SHANTHINAGAR
BENGALURU - 560 027
REPRESENTED BY MANAGING DIRECTOR
14. KARNATAKA RESIDENTIAL EDUCATIONAL
INSTITUTIONS SOCIETY
8, MSB-1, 6TH & 7TH FLOOR



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CUNNINGHAM ROAD
BENGALURU - 560 052
REPRESENTED BY ITS EXECUTIVE ENGINEER

15. EXECUTIVE ENGINEER
PWP & IWTD
SHIMOGA DIVISION
SHIMOGA - 577 201
16. THE EXECUTIVE ENGINEER
P W P & I W T DEPARTMENT
RAMANAGARA DIVISION
RAMANAGARA - 562 159
17. EXECUTIVE ENGINEER
PWP & IWTD
MANDYA - 571 401
18. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
NO.13/4, 4TH FLOOR, C M C BUILDING
NRUPATUNGA ROAD
BENGALURU - 560 001
19. DISTRICT URBAN DEVELOPMENT CELL
DEPUTY COMMISSIONER'S OFFICE
MANDYA, MANDYA DISTRICT - 571 401
REPRESENTED BY DEPUTY COMMISSIONER
20. AGRICULTURE PRODUCE MARKETING COMMITTEE
MANDYA - 571 401
REPRESENTED BY SECRETARY
21. EXECUTIVE ENGINEER
PWP & IWTD,
MYSURU - 570 004
22. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
KABINI CANAL DISTRIBUTORY DIVISION,
T.NARASIPURA - 571 124.



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23. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
V.C.DIVISION.
MANDYA - 571 401
24. DEPUTY COMMISSIONER
CHAMARAJANAGAR DISTRICT,
CHAMARAJANAGAR - 571 313.
25. EXECUTIVE ENGINEER
PWP & IWTD,
HASSAN DIVISION,
HASSAN - 573 201.
26. EXECUTIVE ENGINEER
PWP & IWTD,
CHAMARAJANAGAR DIVISION,
CHAMARAJANAGAR - 571 315
27. EXECUTIVE ENGINEER
PWP & IWTD,
BENGALURU DIVISION,
BENGALURU - 560 001
28. EXECUTIVE ENGINEER
P.R.E DIVISION,
MANDYA - 571 401
29. EXECUTIVE ENGINEER
PWP & IWTD,
SPECIAL DIVISION HUNSUR,
HUNSUR - 571 105
30. EXECUTIVE ENGINEER
PWP & IWTD,
MADIKERI - 571 201
31. EXECUTIVE ENGINEER
PWD SPECIAL DIVISION,
HUNSUR - 571 105



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32. EXECUTIVE ENGINEER
RDPR,
MANGALURU DIVISION,
MANGALURU - 575 001
33. EXECUTIVE ENGINEER
RDPR,
MYSURU DIVISION,
MYSURU - 570 004
34. CHIEF PROJECT OFFICER
STATE HIGHWAY DEVELOPMENT PROJECT,
BENGALURU - 560 001
35. THE COMMISSIONER
MYSURU CITY CORPORATION,
NEW SAYACHI RAO ROAD,
MYSURU - 570 024
36. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
MYSURU - 570 004
37. THE EXECUTIVE ENGINEER
ZILLA PANCHAYATH,
MYSORE - 570 004
38. EXECUTIVE ENGINEER
CADA NO.2, 2 DIVISION,
MYSORE - 570 024
39. EXECUTIVE ENGINEER
RDPR,
MANDYA DIVISION,
MANDYA - 571 401

...RESPONDENTS



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WP No.6657 of 2021, WP No.14732 of 2021
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(BY SRI. HEMA KUMAR, AGA FOR R1, R5, R6 & R8;
SRI. MADANAN PILLAI R, CGC FOR R2;
SRI. P.D.SURANA, ADVOCATE FOR R-13;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3, R4, R7;
SRI. NAGAI AH, ADVOCATE TO R-14;
SMT. GEETHA DEVI M.P, ADVOCATE FOR R-35;
VIDE ORDER DATED 08.01.2020, NOTICE TO R-12, R-17, R-20,
R-22, R-26 & R-34 DISPENSED WITH;
R9 TO R-11, R-15, R-16, R-18, R-19, R-21, R-23 TO R-25, R-27 TO
R-33, R-36 TO R-39 ARE SERVED)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 8 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 & ANNEXURE-H2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H1 & ANNEXURE-H2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.



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IN W.P.NO.25623 OF 2019

BETWEEN:

1. T P NANDEESH KUMAR
SON OF T N PANCHAKSHARIAH
AGED ABOUT 51 YEARS
RESIDING AT SRI BILVADALA NILAYA
SILVER JUBILEE ROAD
TARIKERE, CHICKMAGALUR - 577 226
2. VINYAS BUILDERS
REG. PARTNERSHIP FIRM
2ND FLOOR, NO.140/B
9TH CROSS, MARGOSA ROAD
MALLESHWARAM, BENGALURU - 560 003
(REP BY ITS PARTNER LAKSHMINARAYAN K L)
3. R VENKAT REDDY
S/O VEMAREDDY
AGED ABOUT 67 YEARS
RESIDING AT NO.2999,
SRIVENKATESHWARA TEMPLE ROAD
7TH MAIN ROAD, MCC 'B' BLOCK
SOUTHERN EXTENSION
DAVANAGERE - 577 004
4. G H NAGARAJU
SON OF LATE HUCHHEGOWDA
AGED ABOUT 53 YEARS
GOVINDAHALLI CHAKKERE POST
CHANNAPATNA TALUK
RAMANAGARA DISTRICT
5. M/S LIYA INFRA TECH PVT. LTD.,
A COMPANY REGISTERED UNDER
COMPANIES ACT, 1956
OFFICE AT 13-2-1394/57/7
3RD FLOOR, RAMABHAVAN COMPLEX
KODIAL BAIL, MANGALORE - 575 003
(REP BY ITS MANAGING DIRECTOR
S ABDUL KHADER)



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WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

6. K SUBASHCHANDRA SHETTY
SON OF S KRISHNAPPA SHETTY
AGED ABOUT 60 YEARS
158/5, CHURCH ROAD
SWORNA MUKHI (MUKHI)
KUNDAPURA
UDUPI - 576 201
7. DURGA CONSTRUCTION CO KUNDAPURA
PARTNERSHIP FIRM
NO.113/5V, RAJALAXMI COMPLEX
CHURCH ROAD
KUNDAPURA - 576 201
UDUPI DISTRICT
(REP BY ITS MANAGING PARTNER
K SUBASH CHANDRA SHETTY)
8. K SRINIVASULU
SON OF BADAREDDY
AGED ABOUT 54 YEARS
RESIDING AT VENKATESHWARA NILAYA
SEETHARAM LAYOUT
VALMIKI NAGARA
CHALLAKERE - 577 522
9. A CHANNAREDDY
SON OF A GURIVI REDDY
AGED ABOUT 46 YEARS
PROP: ALR PROJECTS
NO.1, BYRAPPA CIRCLE
JAMBUSAVARI DINNE
J P NAGAR, 8TH PHASE
BENGALURU - 560 076
10. GAYATRI-RNS-SIPL
A JOINT VENTURE UNDERTAKING
HAVING OFFICE AT S R NO.140
PLOT NO.16, SWAMY PLOT CLUB ROAD
ATHANI - 591 304
BELGAVI DISTRICT
KARNATAKA



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(PETITIONER NO.10 HAS EXECUTED WORKS
FOR RESPONDENTS WHICH ARE WITHIN THE
JURISDICTION OF THIS COURT)

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE 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
(RERPESENTED 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 THEREIGE KARYALAYA,
1ST MAIN ROAD, GANDHINAGAR,
BENGALURU - 560 009
6. THE COMMERCIAL TAX OFFICER
OFFICE OF THE COMMERCIAL TAX OFFICER,



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
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GSTSO-222, B H ROAD,
TARIKERE - 577 228

7. THE EXECUTIVE ENGINEER
PROJECT DIVISION,
RURAL ROAD DEVELOPMENT AGENCY,
NO.38, MIG II, HOUSING BOARD LAYOUT,
K M ROAD, CHICKMANGALURU - 577 117
8. THE EXECUTIVE ENGINEER
SARVAGNANAGAR DIVISION,
BRUHATH BENGALURU MAHANAGARA PALIKE,
7TH FLOOR, PUBLIC UTILITY BUILDING,
M G ROAD, BENGALURU - 560 001
9. OFFICE OF THE EXECUTIVE ENGINEER
PADMANABHANAGAR DIVISION,
BRUHATH BENGALURU MAHANAGARA PALIKE,
KUMARASWAMY LAYOUT,
BENGALURU - 560 078
10. THE EXECUTIVE ENGINEER
KARNATAKA RESIDENTIAL EDUCATIONAL
INSTITUTION SOCIETY,
A GOVERNMENT OF KARNATAKA ORGANIZATION
NO.8, MULTISTOREYED BUILDING I
6TH AND 7TH FLOOR, CUNNINGHAM ROAD,
BENGALURU - 560 052
11. THE EXECUTIVE ENGINEER
UNIVERSITY ENGINEERING DIVISION,
UNIVERSITY OF MYSURU
MYSURU - 570 005
12. THE EXECUTIVE ENGINEER
KPW & IWTD,
MANDYA - 571 404
13. THE ASSISTANT EXECUTIVE ENGINEER
KPW & IWTD,
NAZARBAD,
MYSURU - 570 001



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14. THE COMMISSIONER
BRUHATH BENGALURU MAHANAGARA PALIKE,
BENGALURU - 560 001
15. THE EXECUTIVE ENGINEER
PROJECT DIVISION,
RURAL DEVELOPMENT AND PANCHAYAT RAJ
DEPARTMENT, D.NO.1906/4,
NEAR KASTURIBA MAHILA SAMAJA,
2ND BUS STOP, VIDYANAGAR,
DAVANAGERE - 577 005
16. THE EXECUTIVE ENGINEER
KPW & IWTD,
DAVANAGERE - 577 002
17. THE EXECUTIVE ENGINEER
PANCHAYAT RAJ ENGINEERING DIVISION,
DAVANAGERE - 577 002
18. THE EXECUTIVE ENGINEER
PWP & IWTD,
RAMANAGARA DIVISION,
RAMANAGARA - 572 159
19. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAYS LIMITED,
BENGALURU - 560 001
20. THE EXECUTIVE ENGINEER
PROJECT DIVISION,
RDPR DEPARTMENT, BENGALURU,
94/13, 70TH CROSS, 5TH BLOCK,
RAJAJINAGAR,
BENGALURU - 560 010
21. OFFICE OF THE EXECUTIVE ENGINEER
PROJECT DIVISION-RDPR
NO.1433, 1ST FLOOR,
KRISHNADEVERAYA NAGAR
VIJAYANAGAR - 560 040.



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22. THE EXECUTIVE ENGINEER
PWP & IWTD
BENGALURU - 560 001.
23. THE MANAGING DIRECTOR
KSSIDC LIMITED
REGISTERED OFFICE AT INDUSTRIAL ESTATE,
BENGLAURU, RAJAJINAGAR
BENGALURU - 560 010.
24. THE CHIEF ENGINEER
KSSIDC LIMITED
A.O. BUILDING
INDUSTRIAL ESTATE
RAJAJINAGAR
BENGALURU - 560 010.
25. THE CHIEF DEVELOPMENT OFFICER
AND CHIEF ENGINEER,
KIADB, NO.49, EAST WING,
4TH AND 5TH FLOOR, KHANIJA BHAVAN,
RACE COURSE ROAD,
BENGALURU - 560 001
26. THE COMMISSIONER
MANGALORE CITY CORPORATION,
MANGALORE - 575 001
27. OFFICE OF THE EXECUTIVE ENGINEER
KRISHNABHAGYA JALA NIGAM LIMITED.,
MLI DIVISION NO.4
DEVARAHIPPARAGI - 586 113
DISTRICT VIJAYPUR
28. THE EXECUTIVE ENGINEER
PROJECT DIVISION,
NGNRY - IV
SHIMOGA - 577 201
29. OFFICE OF THE EXECUTIVE ENGINEER
VARAHI PROJECT LIMITED



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KARNATAKA NEERAVARI NIGAM LIMITED
SIDDAPPA UDUPI DISTRICT - 579 229

30. THE CHIEF ENGINEER
KARNATAKA NEERAVARI NIGAM LIMITED
BENGALURU - 560 001
31. THE EXECUTIVE ENGINEER
PROJET DIVISION-KARNATAKA
RURAL ROAD DEVELOPMENT AGENCY
KOLAR - 517 247
32. THE EXECUTIVE ENGINEER
ROAD INFRASTRUCTURE
YELAHANKA DIVISION
BRUHAT BANGALORE MAHANAGARA PALIKE
N R SQUARE
BENGALURU - 560 002
33. THE DEPUTY COMMISSIONER
CHITRADURGA DISTRICT,
CHITRADURGA - 577 501
34. CHIEF ENGINEER
PIU STATE HIGHWAY DEVELOPMENT PROJECT (SHDP),
BENGALURU - 560 001
35. EXECUTIVE ENGINEER
ROAD WIDENING DIVISION,
BRUHATH BENGALURU MAHANAGARA PALIKE,
ROOM NO.207, NEW ANNEX BUILDING,
2ND FLOOR, NR SQUARE,
BENGALURU - 560 002
36. THE DEPUTY COMMISSIONER
OFFICE OF THE DEPUTY COMMISSIONER,
RAICHUR - 584 102
37. THE EXECUTIVE ENGINEER
PWP & IWTD
RAICHUR - 584 102



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38. THE EXECUTIVE ENGINEER
PROJECT DIVISION
NGNRY-IV
CHITRADURGA - 577 501
39. CHIEF EXECUTIVE OFFICER
KARNATAKA RURAL DEVELOPMENT AGENCY
BENGALURU
3RD FLOOR, RURAL DEVELOPMENT BHAVAN
ANAND RAO CIRCLE
BENGALURU - 560 009
40. THE MANAGING DIRECTOR
KARNATAKA NEERAVARI NIGAM LIMITED
BENGALURU - 560 001

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5 & R6;
SRI. MADANAN PILLAI, CGC FOR R2;
SRI. ARAVIND V CHAVAN, ADVOCATE FOR R3 & R4;
VIDE ORDER DATED 20.06.2019, NOTICE TO R7 TO R-40 IS
DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 8 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 & ANNEXURE-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE



**WP No.9721 of 2019 C/W WP No.13496 of 2019
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PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H1 & ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.30107 OF 2019

BETWEEN:

1. C A RAMU
SON OF ANKEGOWDA
AGED ABOUT 53 YEARS
RESIDING AT CHINNAKURALI
PANDAVAPURA TALUK
MANDYA DISTRICT - 571 425
2. K R SANTHOSH
SON OF RAJEGOWDA
AGED ABOUT 38 YEARS
RESIDING AT NO.8, BLOCK NO.21
BEML LAYOUT, SRIRAMAPURA II STAGE
MYSORE - 570 023
3. ARVIND KUMAR
SON OF BETTEGOWDA
AGED ABOUT 39 YEARS
RESIDENT OF PURADAKOPPALU
MUDAGANDUR POST
MANDYA - 571 416
4. BETTEGOWDA
SON OF SINGRIGOWDA
AGED ABOUT 69 YEARS
RESIDENT OF PURADAKOPPALU
MUDAGANDUR POST
MANDYA - 571 416



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
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5. C ANANTHA KUMAR
S/O LATE CHAMEGOWDA,
AGED ABOUT 63 YEARS
VADAGERE VILLAGE,
GOWDAHALLI POST,
YELANDUR TALUK
CHAMARAJANAGARA DISTRICT - 571 515
6. M/S P DASHARATHRAMA REDDY
A PARTNERSHIP FIRM, HAVING OFFICE AT KRISHNA
COMPLEX,
NO.14, SBI ROAD,
BENGALURU - 560 001
REPRESENTED BY MANAGING PARTNER,
P KRISHNA REDDY
7. M/S P.B.I CONSTRUCTION COMPANY
BANDAR ROAD,
BHATKAL - 581 320
REPRESENTED BY ITS MANAGING PARTNER,
P.B.IBRAHIM
8. M/S MOHAN DAS V RAJANI
A PARTNERSHIP FIRM,
HAVING OFFICE AT WARD NO.2B,
BEHIND LEELASHAH DARAMSHALA
ADIPURA, KUTCH,
GUJARAT - 370 205
REPRESENTED BY ITS MANAGING PARTNER,
MAHADEV MOHANDAS RAJANI
9. MAHADEV MOHANDAS RAJANI
S/O RAJANI MOHANDAS,
AGED ABOUT 52 YEARS
RESIDENT OF PLOT NO.104, WARD NO.2B,
GANDHIDHAM, KUTCH,
GUJARAT - 370 205
10. B S ASHOK
S/O SHETTI GOWDA,
AGED ABOUT 49 YEARS,



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RESIDING AT NO.8,
MADAR TERESA ROAD, VIDYANAGAR,
HASSAN - 573 135

11. S N NAVEEN KUMAR
S/O D NANJEGOWDA,
AGED ABOUT 43 YEARS,
RESIDING AT NO.108,
NAVEEN NILAYA,
GAYATHRI EXTENSION,
BEHIND GOVERNMENT HOSPITAL,
CHANNARAYAPATNA,
HASSAN - 573 116
12. IBRAHIM KALLATRA
PARTNER,
M/S CONCORD CONSTRUCTION,
A PARTNERSHIP FIRM, OFFICE AT A-406,
CASA GRANDE, ATTAVAR,
MANGALORE - 575 001

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE BY LEX NEXUS)

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
(RERPESENTED 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,
VASANTHAGAR,
BENGALURU - 560 001
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA,
VANIYA THEREIGE KARYALAYA,
1ST MAIN ROAD, GANDHINAGAR,
BENGALURU - 560 009
6. THE COMMISSIONER OF CENTRAL TAX
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE
VINAYA MARAGA, SIDDARTHANAGAR
MYSORE - 570 011
7. EXECUTIVE ENGINEER
PROJECT DIVISION,
RDPR PROJECT, RDPR
MANDYA - 571 401
8. EXECUTIVE ENGINEER
KRRDA
PROJECT DIVISION,
MANDYA - 571 401
9. EXECUTIVE ENGINEER
KDPR PROJECT DIVISION
N.R.MOHALLA
MYSORE - 570 07
10. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED,
NO.2, VARUNA CANAL PROJECT DIVISION
MYSORE - 570 007
11. EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION



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(PRE) DIVISION
KUVEMPUNAGAR
MYSORE - 570 023

12. EXECUTIVE ENGINEER
KPW & IWTD DIVISION
MYSORE DIVISION
MYSORE - 570 007
13. EXECUTIVE ENGINEER
MINOR IRRIGATION AND GROUND WATER
DEVELOPMENT AGENCY,
MYSORE DIVISION,
MYSORE - 570 007
14. SUPERINTENDENT
MYSORE URBAN DEVELOPMENT AUTHORITY,
MYSORE - 570 007
15. EXECUTIVE ENGINEER
POSTAL CIVIL DIVISION,
BENGALURU - 560 032
16. EXECUTIVE ENGINEER
KARNATAKA STATE ROAD TRANSPORT CORPORATION,
SHANTHINAGAR,
BENGALURU - 560 027
17. EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION,
NO.13/4, 4TH FLOOR,
CFC BUILDING, NRUPATHUNGA ROAD,
BENGALURU - 560 001.
18. EXECUTIVE ENGINEER
PWP & IWTD
RAMANAGARA DIVISION
RAMANAGARA - 562 159
19. EXECUTIVE ENGINEER
PWP & IWTD



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MYSORE DIVISION
MYSORE - 570 007

20. EXECUTIVE ENGINEER
RURAL WATER SUPPLY AND SANITATION DIVISION
CHAMARAJANAGARA DIVISION
SHANKARAPURA EXTENSION
CHAMARAJANAGARA - 571 515
21. EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION
(PRE) CHAMARAJANAGARA - 571 515
22. EXECUTIVE ENGINEER
CADA NO.2
MYSORE - 570 007
23. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
K.R.S.M. & M.I.P. DIVISION 111
MALAVALLI - 571 404
24. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA NIYAMITHA
KABINI RESERVOIR DIVISION
H.D.KOTE - 571 114
25. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA NIYAMITHA
KABINI CANAL DIVISION
KOLLEGALA - 571 440
26. EXECUTIVE ENGINEER
NATIONAL HIGH WAY
PWP & IWTD, K.R.CIRCLE,
BENGALURU - 560 001.
27. EXECUTIVE ENGINEER
PWP & IWTD
RAICHUR - 584 101



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WP No.10163 of 2020, WP No.11941 of 2020
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28. CHIEF ENGINEER
KRDCL
BENGALURU - 560 001.
29. EXECUTIVE ENGINEER
PORT AND FISHERIES DIVISION
UDUPI-574 118
30. COMMISSIONER
CITY CORPORATION
BELAGAVI - 590 001
31. EXECUTIVE ENGINEER, PIU
STATE HIGHWAY DEVELOPMENT LIMITED
GROUND FLOOR, PWP ANEEXE BUILDING
K.R.CIRCLE,
BENGALURU - 560 001.
32. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA NIYAMITHA
NO.1, HLBC DIVISION,
CHANNARAYAPATNA - 573 201
33. EXECUTIVE ENGINEER
MINOR IRRIGATION DEIVISION
MYSORE - 570 007
34. EXECUTIVE ENGINEER
PWP & IWTD
HASSAN DIVISION
HASSAN - 573 201
35. EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM NIYAMITHA
HARANGI CANAL DIVISION
SALIGRAMA
K R NAGAR TALUK
MYSORE DISTRICT - 570 025
36. DEPUTY CONSERVATOR OF FOREST
AND EXECUTIVE DIRECTOR



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SRI CHAMARAJANAGAR ZOOLOGY GARDEN
MYSORE - 570 010

37. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
VISHVESHWARANAGAR
HUBLI - 580 009

38. CHIEF ENGINEER
NATIONAL HIGHWAY
PWP & IWTD
K R CIRCLE
BENGALURU - 560 001

39. COMMISSIONER
MANGALORE CITY CORPORATION
MANGALORE - 574 142

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1 & R5 ;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R2 TO R4 & R6;
VIDE ORDER DATED 18.07.2019, NOTICE TO R7 TO R39 ARE
DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO a) 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 6 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-H-1 & ANNEXURE-H-2; b) DECLARE
THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF
SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366
(12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND
SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE
SUPREME COURT REGARDING "WORKS CONTRACT" AND
CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 6 HAVE NO
JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY
COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE



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PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-1 & ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; AND d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.44858 OF 2019

BETWEEN:

1. SRI C HALAPPA
S/O LATE CHANNABASAPPA
AGED ABOUT 54 YEARS
CLASS-1 CONTRACTOR
RESIDING AT CHOWLAHIRIYUR
KADUR TALUK
CHIKKAMAGALURU DISTRICT
2. SRI. K J RAMAREDDY
S/O LATE CHINNAPPA REDDY
AGED ABOUT 62 YEARS
SIMSE VILLAGE
B H KAIMARA POST
N R PURA TALUK
CHIKKAMAGALURU - 577 134
3. M/S MANJUVANI CONSTRUCTIONS
PARTNERSHIP FIRM
HAVING OFFICE AT ANANDA NILAYA
1ST MAIN, 1ST CROSS
RANGANATHA EXTENSION
GOPALA
SHIVAMOGGA - 577 205
REPRESENTED BY ITS PARTNER P SUBRAMANI
4. M/S SPOORTHY CONSTRUCTIONS
PARTNERSHIP FIRM



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HAVING OFFICE AT NO.250
1ST FLOOR
SAMPIGE ROAD, MALLESWARAM
BENGALURU - 560 003
REPRESENTED BY ITS PARTNER
SRI M RANGASWAMY

5. SRI K KUMARASWAMY
S/O SRI PATEL KALLEGOWDA,
AGED ABOUT 54 YEARS,
CLASS-I, CONTRACTOR
RESIDING AT NANDANA NILAYA,
NEW SAMPIGE ROAD,
CHENNARAYAPATNA TALUK,
HASSAN DISTRICT - 573 201
6. SRI K HANUMANTHAPPA
S/O U KARIYAJJA,
AGED ABOUT 53 YEARS,
RESIDING AT RAJATHADRI NILAYA,
N GOVINDAPPA LAYOUT,
NEAR BAPUJI COLLEGE,
CHELLIKERE - 575 522
7. SRI. L S GNANESH
S/O SIDDIAH,
AGED ABOUT 49 YEARS,
R/AT NO.649, MARUTHI NAGAR,
JPN FLAYOUT,
ARASIKERE - 573 103
8. SRI T M CHANDRAPPA
S/O T N MANGAPPA,
AGED ABOUT 53 YEARS,
THIMMAPURA, JAVOOR POST,
THARIKERE TALUK,
CHIKKAMAGALURU - 577 154
9. SRI N SHIVANANDA
SON OF NAGAPPA
AGED ABOUT 54 YEARS,



**WP No.9721 of 2019 C/W WP No.13496 of 2019
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WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
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RESIDING AT NO.35, DEFENCE COLONY
2ND MAIN, BAGALAGUNTE
HESARAGHATTA MAIN ROAD
BENGALURU - 560 073

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE BY LEXNEXUS)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR, VIDHANASOUDHA
BENGALURU - 560 001
(REP BY ADDL CHIEF SECRETARY)
2. 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,
VASANTH NAGAR,
BENGALURU - 560 001
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJAYA THERIGE KARYALAYA
1ST MAIN ROAD,
GANDHINAGAR,
BENGALURU - 560 009
6. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

LGSTO-240
SHARADA SAMUDAYA BHAVAN,
SHANKAR MUTT ROAD
HASSAN - 573 201

7. THE COMMERCIAL TAX OFFICER
OFFICE OF THE COMMERCIAL TAX OFFICER
SHIVAMOGGA - 577 201
8. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LOCAL GST OFFICE, 220
SHIVAMOGGA - 577 201
9. THE COMMERCIAL TAX OFFICER
OFFICE OF THE COMMERCIAL TAX OFFICER
GSTO-222, B H ROAD,
TARIKERE - 577 228
10. THE EXECUTIVE ENGINEER
TOWN MUNICIPAL CORPORATION
BANGARPET
BANGARPET TALUK - 563 214
11. THE EXECUTIVE ENGINEER
TOWN MUNICIPAL CORPORATION
KGF, KOLAR - 563 122
12. THE EXECUTIVE ENGINEER
KARNATAKA NEERAVARI NIGAMA LIMITED
BHADRAWATHI - 577 301
13. THE EXECUTIVE ENGINEER
RURAL DRINKING WATER AND SANITATION
CHIKKABALLAPUR - 562 101
14. THE EXECUTIVE ENGINEER
PARK DEVELOPMENT
TOWN MUNICIPAL CORPORATION COUNCIL
BHADRAWATHI - 577 301



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WP No.15086 of 2019, WP No.19067 of 2019
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WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

15. THE EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DEPARTMENT
DEVANAHALLI
BENGALURU RURAL DISTRICT
BANGALORE - 562 110
16. THE EXECUTIVE ENGINEER
MI DIVISION, 5TH FLOOR, 4TH BLOCK
JAYANAGAR SHOPPING COMPLEX,
BENGALURU - 560 011
17. THE EXECUTIVE ENGINEER
MINOR IRRIGATION DEPARTMENT,
CHITRADURGA - 573 201
18. THE EXECUTIVE ENGINEER
TOWN MUNICIPAL CORPORATION
CHENNARAYAPATNA
HASSAN - 573 201
19. THE EXECUTIVE ENGINEER
PWP & IWTD DIVISION,
HASSAN - 573 201
20. SUPERINTENDING ENGINEER
MANGALURU ELECTRICITY SUPPLY COMPANY LIMITED
(ELE) (TECH) CORPORATE OFFICE
MESCOM BHAVANA
KAVOOR CROSS ROAD, BEJAI
MANGALURU - 576 222
21. THE EXECUTIVE ENGINEER
PWP & IWTD
CHITRADURGA - 577 501
22. THE EXECUTIVE ENGINEER
PROJECT DIVISION
SRI SAI SERVICE STATION,
1ST FLOOR, TURUVANNUR ROAD
CHITRADURGA - 577 501



**WP No.9721 of 2019 C/W WP No.13496 of 2019
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WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

23. THE EXECUTIVE ENGINEER
MINOR IRRIGATION
HASSAN - 573 201
24. THE EXECUTIVE ENGINEER
PWP & IWTD
HASSAN DIVISION
HASSAN - 573 201
25. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION,
ASHOK NAGAR, URWA STORES
MANGALURU - 575 006
26. TOWN MUNICIPAL COUNCIL
COMMISSIONER,
CITY MUNICIPAL COUNCIL
ARASIKERE, B H ROAD, ARASIKERE
HASSAN DISTRICT - 573 201
27. EXECUTIVE ENGINEER
PROJECT DIVISION
PANCHAYATHRAJ ENGINEERING DIVISION
PRED, CHIKKAMAGALURU - 577 101
28. EXECUTIVE ENGINEER
PROJECT DIVISION
KARNATAKA RURAL ROAD
DEVELOPMENT AGENCY
CHIKKAMAGALURU -577 101
29. EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
ASHOK NAGAR, URWA STORES
MANGALURU - 570 006
30. EXECUTIVE ENGINEER
PWP AND IWTD
CHIKKAMAGALURU DIVISION,
CHIKKAMAGALURU - 577 101



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

31. DEPUTY COMMISSIONER
CHIKKAMAGALURU DISTRICT,
OFFICE OF THE DEPUTY COMMISSIONER,
CHIKKAMAGALURU - 577 101
32. EXECUTIVE ENGINEER
KARNATAKA NEERAVARI NIGAMA,
UPPER TUNGA PROJECT DIVISION,
SHIVAMOGA - 577 201
33. EXECUTIVE ENGINEER
MINOR IRRIGATION DIVISION,
CHITRADURGA - 577 501
34. EXECUTIVE ENGINEER
VISHVESHWARAIAH JALA NIGAMA LIMITED,
UPPER BHADRA PROJECT,
BHADRAWATHI - 577 301
35. CHIEF ENGINEER
PRAMC, PWP & IWT'D,
4TH FLOOR, PWD ANNEXE BUILDING,
K R CIRCLE,
BENGALURU - 560 001
36. CHIEF EXECUTIVE OFFICER
TOWN MUNICIPAL COUNCIL,
KADUR,
CHIKKAMAGALURU DISTRICT - 577 101
37. MUNICIPAL COMMISSIONER
CITY MUNICIPAL COUNCIL,
CHIKKAMAGALURU - 577 101
38. EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION,
CHITRADURGA - 577 501
39. SECRETRY
APMC THARIKERE,
CHIKKAMAGALURU DISTRICT - 577 101



**WP No.9721 of 2019 C/W WP No.13496 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

40. EXECUTIVE ENGINEER
PROJECT DIVISION,
SHIVAMOGGA - 577 201

41. EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER,
BBMP, DASARAHALLI DIVISION,
MEI LAYOUT, BAGALAGUNTE
HESARAGHATTA MAIN ROAD,
BENGALURU - 560 073

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5, R7 TO R9;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R2 TO R4 & R6;
VIDE ORDER DATED 24.10.2019, NOTICE TO R-10 TO R-19 &
R-21 TO R-42 ARE DISPENSED WITH;
SRI. H.V.DEVARAJU, ADVOCATE FOR R-20)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 PETITIONERS UNDER THE PROVISIONS OF THE GST ACT DATED 01.07.2017 PRODUCED AS ANNEXURE-H-1 & ANNEXURE-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 9 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-1 & ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH



WP No.9721 of 2019 C/W WP No.13496 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
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ANNEXURES-D, E1 TO E6; AND d) PASS SUCH OTHER ORDERS AS
MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES
OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.50889 OF 2019

BETWEEN:

1. T H MANAVALLAIAH
SON OF LATE HONNAGIRIAH
AGED 49 YEARS
RESIDING AT TUREVEKERE VILLAGE
TURUVEKERE POST
YEDIUR HOBLI, KUNIGAL TALUK
TUMKUR DISTRICT - 572130
2. H BYRAPPA
SON OF HUCHAPPA
AGED 52 YEARS
RESIDING AT HONNENAHALLI
KOTTAGERE HOBLI
BHAKTHARAHALLI POST
KUNIGAL POST
TUMKUR DISTRICT - 572 130
3. G K PRADEEP
SON OF G S KANTHARAJU
AGED 36 YEARS
RESIDING AT GANGASANDRA VILLAGE
MEIUKOTE POST
TUMKUR TALUK
TUMKUR DIST-572 128
4. N C CHANNAKESHAVA
SON OF R CHANNAPPA
AGED 45 YEARS
RESIDING AT NARAGANAHALLI
GULUR HOBLI
TUMKUR DIST-572 122



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WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

5. B K VINAY
SON OF B C KAMALAPPA
AGED 39 YEARS
RESIDING AT WARD NO.22
OLD LINGADAHALLI ROAD
NEAR HPS SCHOOL
BIRUR (RURAL), KADUR TALUK
CHICKMAGALUR DIST-571 116
6. K R NINGARAJAPPA
SON OF K G RANGE Gowda
AGED 52 YEARS
RESIDING AT NO.16
DODDABYAGATHAVALLI
HOLENARASIPURA TALUK
HASSAN DIST-573 211
7. T S RAMACHANDRA
SON OF THATTEKERESHETTYGOWDA
AGED 50 YEARS
RESIDING AT LIG NO.8
KHB COMPLEX
1ST STAGE, 1ST CROSS
KUVEMPUNAGAR
MYSORE-570 023
8. G P ANANTHARAJU
SON OF LATE PAPANNA
AGED ABOUT 60 YEARS
RESIDING AT NO.1135
MOKSHA MARGA
SIDHARTHA NAGAR
MYSORE-560 011
9. B S PRABHAKAR JAIN
SON OF B SHANTHARAJAIAH
AGED ABOUT 62 YEARS
RESIDING AT NO.13
A-15 BLOCK, VASU LAYOUT
RAMAKRISHNA NAGAR
"I" BLOCK, MYSORE-570 022



**WP No.9721 of 2019 C/W WP No.13496 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

10. S SUDHEER KUMAR
SON OF SHIVARAM
AGED ABOUT 46 YEARS
RESIDING AT NO.50-B
KARUNA MARGA
SIDHARTHA LAYOUT
MYSORE-570 011
11. T JAYAPRAKASH
SON OF THIMAN
AGED ABOUT 55 YEARS
RESIDING AT NO.6956/6399
3RD CROSS, BWSSP ROAD
BASAVESHWARA NAGAR
WEST DIVISION
KANAKAPURA TOWN
RAMANAGARA DISTRICT-562 117
12. VIJAYANAND SHETTY
SON OF SADASHIVSHETTY
AGED ABOUT 48 YEARS
RESIDING NEAR RAJALAKSHMI PETROL PUMP
KOTESHWARA, KUNDAPUR TALUK
UDUPI DIST-576 222

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE BY LEX NEXUS)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
!! FLOOR VIDHANA SOUDHA
BENGALURU - 560001
REP. BY ADDL CHIEF SECRETARY
2. THE UNION OF INDIA
MINISTRY OF FINANCE
NEW DELHI - 110001
REPRESENTED BY ITS SECRETARY



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

3. THE GOODS AND SERVICE TAX COUNCIL
JANPATH
CONNAUGHT PLACE, NEW DELHI - 110001
REP. BY SPECIAL SECRETARY
4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO 1 QUEEN'S ROAD,
VASANTHAGAR
BENGALURU - 560001
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIYAR THERIGE KARYALAYA
1ST MAIN ROAD,
GANDHINAGAR
BENGALURU - 560009
6. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LVO -175, JAI BHARATH BUILDING,
VIVEKANAND ROAD,
TUMKUR-572101.
7. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
SHESHADRI BHAVANA
DEWAN'S ROAD MYSORE-570001
8. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
OFFICE OF THE COMMERCIAL TAX DEPARTMENT
TARIKERE ROAD
CHICKAMAGALUR-571116
9. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADA SAMUDAYA BHAVANA
SHANKAR MUTT ROAD
HASSAN-573121



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

10. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAMA LIMITED
HEMAVATHI CANAL DIVISION
YEDIYUR,
TUMKUR DISTRICT-572110.
11. THE EXECUTIVE ENGINEER
VISHWESHWARA JALA NIGAMA LIMITED
YETHINA HOLE PROJECT, DIVISION 2
TUMKUR - 572 102
12. THE EXECUTIVE ENGINEER
PWP AND IWTD DIVISION
TUMKUR - 572 101
13. THE EXECUTIVE ENGINEER
MINOR IRRIGATION AND GROUND
WATER DEVELOPMENT CORPORATION
TUMKUR - 572 101
14. THE COMMISSIONER
TUMKUR CITY CORPORATION
TUMKUR - 572 101
15. THE EXECUTIVE ENGINEER
DIVISION NO.2, BHADRAVATHI CADA
RANEENNUR - 581 115
16. THE EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION
CHIKKAMAGALUR - 571 116
17. THE EXECUTIVE ENGINEER
PRAMC, PWP AND IWTD
K R CIRCLE
BENGALURU - 560 001
18. THE EXECUTIVE ENGINEER
PWP AND IWTD DIVISION
HASSAN - 573 221



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

19. THE EXECUTIVE ENGINEER
RD AND PRD DIVISION
HASSAN - 573 221
20. COMMISSIONER
DEPARTMENT OF ARCHEOLOGY
MUSEUM AND HERITAGE
KARNATAKA EXHIBITION AUTHORITY
PREMISES OFFICE
MYSORE - 570 010
21. THE EXECUTIVE ENGINEER
PWD AND IWTD
RAMANAGAR DIVISION
RAMANAGAR - 562 130
22. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION
ASHOK NARAG,
URWASTORE
MANGALORE - 574 142
23. THE EXECUTIVE ENGINEER
PMGSY
PROJECT DIVISION
JAYANAGAR IST CROSS
DHARWAD - 580 001
24. THE DEPUTY COMMISSIONER
DAKSHINA KANNADA DISTRICT
MANGALORE-574 142
25. THE EXECUTIVE ENGINEER
KRRDA PROJECT DIVISION,
PRE DEPARTMENT,
UDUPI - 576 622
26. THE EXECUTIVE ENGINEER
PWP AND IWTD DEPARTMENT,
UDUPI DIVISION,
UDUPI - 576 622



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

27. THE EXECUTIVE ENGINEER
KRRDA, PROJECT DIVISION,
MAIDAN ROAD,
MANGALORE - 574 142
28. THE EXECUTIVE ENGINEER
KRRDA, PMGSY DIVISION,
KARWAR-581301
29. THE EXECUTIVE ENGINEER
RURAL WATER SUPPLY DIVISION,
DHARWAD-580001

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5 TO R9;
SRI. MADANAN PILLAI, CGC FOR R2;
SRI. AMIT ANAND DESHPANDE, ADVOCATE FOR R3 & R4;
VIDE ORDER DATED 19.11.2019, NOTICE TO R-10 TO R-29
IS DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 PETITIONERS UNDER THE PROVISIONS OF THE GST ACT DATED 01.07.2017 PRODUCED AS ANNEXURE-H-1 & ANNEXURE-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 9 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-1 & ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER



WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
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THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; AND d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.5552 OF 2020

BETWEEN:

SRI RAJU K
S/O KONAPPA
AGED ABOUT 39 YEARS
CLASS-II CONTRACTOR
R/AT NAKKALLAHALLI VILLAGE AND POST
NAGARAGERE HOBLI
GOWRIBIDANUR TALUK
CHIKKABALLAPIRA DISTRICT

...PETITIONER

(BY SRI. RAJU S, ADVOCATE)

AND:

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



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

VASANTHA NAGAR
BENGALURU - 560 001

5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THERIGE KARYALAYA
1ST MAIN ROAD, GANDHI NAGAR
BENGALURU - 560 009
6. THE EXECUTIVE ENGINEER
PWD, CHIKKABALLAPURA
CHIKKABALLAPURA DISTRICT - 562 101
7. THE EXECUTIVE ENGINEER
RURAL WATER SUPPLY
RDW AND S DIVISION, CHIKKABALLAPURA
CHIKKABALLAPURA DISTRICT - 562 101
8. THE COMMISSIONER
CITY MUNICIPAL COUNSEL
GOWRIBIDANUR
CHIKKABALLAPUR DISTRICT - 562 101

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1 & R5;
SMT. M.R.VANAJA, ADVOCATE R2 & R4;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3 & R4)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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.1 TO 8 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-F1 & ANNEXURE-F2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME



WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022

COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.1 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-F1 & ANNEXURE-F2; c) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.10077 OF 2020

BETWEEN:

1. BHALBHEEM KATKE
SON OF ARUNKATKE
AGED 57 YEARS
RESIDING AT NO.3, CHAITHANYA ,
1ST CROSS, NEAR GOOD LUCK CROSS
SWAMY VIVEKANANDA EXTENSION
SHIVAMOGGA-577 201.
2. G. AJAPPA
SON OF LATE GURULINGAPPA
AGED 86 YEARS
RESIDING AT HOUSE NO.72
1ST CROSS, BEHIND MEENAKSHIBHAVANA
LALITHA SADANA
TANK BUND ROAD
SHIVAMOGGA-577 201.
3. J.M. ENOSH
SON OF J. MANMOHAN
AGED 50 YEARS
RESIDING AT NO.538
DOUBLE ROAD
KUVEMPUNAGAR
MYSORE - 570 009.
4. K.B. DINESHA
SON OF BHADRAIAH



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
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AGED 36 YEARS
RESIDING AT NO.12
KALENAHALLI VILLAGE
THIRUGANAHALLI POST
HONAKEREHOBOLI
NAGAMANGALA TALUK
MANDYADIST - 571 432.

5. B.M.JAGADEESHWAR SWAMY
SON OF B.M.NANJIAH
AGED 52 YEARS
RESIDING AT PETE STREET
MALEBENNUR
HARIHARA TALUK
DAVANAGERE-577 530.

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE BY LEX NEXUS)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT
II FLOOR, VIDHANASOUDHA
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



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WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

NO.1, QUEEN'S ROAD, VASANTHNAGAR
BENGALURU-560 001.

5. THE COMMISSIONER OF
COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIYATHRIGEKARYALAYA
1ST MAIN ROAD
GANDHINAGAR
BENGALURU-560 009.
6. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
SHESHADRI BHAVANA
DEWAN'S ROAD
MYSORE-570 001.
7. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
C BLOCK, DEVARAJURSBADAVANE
DAVANAGERE-577 006.
8. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADASAMUDAYABHAVANA
SHANKAR MUTT ROAD
HASSAN-573 201.
9. THE EXECUTIVE DIRECTOR
ZOO AUTHORITY OF KARNATAKA
TIGER AND LION SAFARI
TYAVEREKOPPA
SHIVAMOGGA-577 201.
10. THE EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION
K.R. NAGAR-571 602.
11. THE EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION
MYSORE-570 001.



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

12. THE EXECUTIVE DIRECTOR
CHAMARAJENDRA ZOOLOGICAL GARDENS
MYSORE-570 010.
13. THE ASSISTANT COSERVATOR OF FORESTS
MYSORE DIVISION
MYSORE-570 001.
14. THE EXECUTIVE ENGINEER
PANCHAYATH RAJ ENGINEERING DIVISION
MANDYA-571 401.
15. THE EXECUTIVE ENGINEER
PWP & IWTD DIVISION
SHIVAMOGGA-577 201.
16. THE EXECUTIVE ENGINEER
PWP & IWTD DIVISION
HAVERI-581 110.
17. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAYS
CHITRADURGA-577 502.

...RESPONDENTS

(BY SRI. H.JAYAKARA SHETTY, CGC FOR R2;
SRI. AMIT ANAND DESHPANDE, ADVOCATE FOR R3 & R4;
SRI. HEMA KUMAR, AGA FOR R1, R5, TO R8
VIDE ORDER DATED 21.09.2020, SERVICE OF NOTICE TO R-9
TO R-17 IS DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 8 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-H-1 & ANNEXURE-H-2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) RW CLAUSE 6 OF



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WP No.25623 of 2019, WP No.30107 of 2019
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SCHEDULE II OF THE GST ACT IS ULTRA VIRES ARTICLE 366 (12A), (26A) (29A) (b) & (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING "WORKS CONTRACT" AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 8 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR "WORKS CONTRACT" ENTERED INTO POST 01.07.2017 i.e. AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H-1 & ANNEXURE-H-2; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1, ANNEXURE-C2 AND ANNEXURE-C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; AND d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.10163 OF 2020

BETWEEN:

SADGURU INFRATECH PVT. LTD.,
A PRIVATE LIMITED COMPANY INCORPORATED
UNDER THE PROVISIONS OF THE COMPANIES ACT
1956, HAVING ITS REGISTERED OFFICE
AT 127, 3RD FLOOR, DR. RAJKUMAR ROAD,
OPP ICICI BANK ATM, 1ST BLOCK RAJAJINAGAR
BENGALURU - 560 010.
REPRESENTED BY ITS MANAGING DIRECTOR
SRI. P.SHIVAPRASAD REDDY

...PETITIONER

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE, ADVOCATE)

AND:

1. THE COMMISSIONER OF CENTRAL TAX
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
MYSORE AUDIT COMMISSIONERATE,
JSS TOWERS, 100 FEET RING ROAD,



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WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
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BANASHANKARI 3RD STAGE,
BENGALURU - 560 085.

2. PRINCIPAL COMMISSIONER OF CENTRAL TAX
GST WEST COMMISSIONERATE
TTMC COMPLEX, 1ST FLOOR,
BMTc BUS STAND, BANASHANKARI
BENGALURU - 560 070.
3. THE ASSISTANT COMMISSIONER OF
CENTRAL TAX, WEST DIVISION-2,
TTMC COMPLEX, 1ST FLOOR,
BMTc BUS STAND, BANASHANKARI
BENGALURU - 560 070.
4. SUPERINTENDENT OF CENTRAL TAX
ROOM NO.44, RANGE-E,
DIVISION-2, WEST COMMISSIONERATE,
BENGALURU - 560 070.

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1 & R2;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3 & R4)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) DECLARE THAT DEMAND OF INTEREST ON THE SUB-CONTRACTORS ILLEGAL UNDER SECTION 50(1) OF THE GST ACT ALLEGING THAT THERE IS DELAY IN PAYING AND FILING RETURNS FOR 2017-18, 2018-19 AND 2019-20 WHEN THE NO.26523/2019 FILED BY THE CONTRACTOR IS PENDING FOR CONSIDERATION BEFORE THIS HON'BLE COURT AND INTERIM ORDER OF STAY IS STILL IN FORCE; AND CONSEQUENTLY b) ISSUE A WRIT IN THE NATURE OF CERTIORARI OR SUCH OTHER APPROPRIATE WRIT OR ORDER TO QUASH THE NOTICE DATED 13.02.2020 IN FORM GST ASMT-10 AT ANNEXURE-E BEARING NO.IV/16/60/2019 EWD2; AND c) ISSUE A WRIT IN THE NATURE OF CERTIORARI OR SUCH OTHER APPROPRIATE WRIT OR ORDER TO QUASH THE NOTICE DATED 19.02.2020 AT ANNEXURE F BEARING NO.IV/16/60/2019 EWD2; d) ISSUE A WRIT IN THE NATURE OF CERTIORARI OR SUCH OTHER APPROPRIATE WRIT OR ORDER TO QUASH THE NOTICE IN FORM GST DRC-13 UNDER SECTION 79(1)(c) DATED 18.03.2020 AT



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
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ANNEXURE - H BEARING NO.IV/16/60/2019 EWD2; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.11941 OF 2020

BETWEEN:

B. PRAKASH
SON OF B.K.KEMPE GOWDA,
AGED ABOUT 51 YEARS,
RESIDING AT NO.332,
8TH MAIN ROAD,
HESARGHATTA MAIN ROAD,
M.S.RAMAIAH ENCLAVE,
BENGALURU - 560 073,

ALSO AT

OFFICE AT JAYALAKSHMI NILAYA,
RAMESHWARA EXTENSION,
CHANNARAYAPATNA,
HASSAN DISTRICT.

...PETITIONER

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE BY LEX NEXUS)

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)



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
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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. JOINT COMMISSIONER OF COMMERCIAL TAXES
ENFORCEMENT,
MYSORE ZONE,
MYSORE - 570 001.
7. DEPUTY COMMISSIONER OF COMMERCIAL TAXES
ENFORCEMENT,
MYSORE ZONE,
MYSORE - 570 001.
8. THE EXECUTIVE ENGINEER
BRUHAT BANGALORE MAHANAGARA PALIKE,
OFFICE OF THE EXECUTIVE ENGINEER,
KENGARI DIVISION,
2ND CROSS, JAGAJYOTHI BADAVANE,
BENGALURU - 560 056.

RESPONDENTS

(BY SRI. SHANTHI BHUSHAN H, DSGI FOR R2;
SRI. HEMA KUMAR, AGA FOR R1, R5, R6 & R7;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3 & R4;
SRI. K.N.PUTTEGOWDA, ADVOCATE FOR R8)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO a) DECLARE THAT THE
PROVISIONS OF GST ACT IS INAPPLICABLE IN RESPECT OF
WORKS CONTRACT WHERE 'PROVISIONS OF SERVICE' ARE MADE



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WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

AS PER SR RATES OF 2016-17 i.e., PRIOR TO 01.07.2017 IN SO FAR AS PETITIONERS CONCERNED AND CONSEQUENTLY THAT THE RESPONDENT NOS.3 TO 7 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONER UNDER THE PROVISIONS OF THE GST ACT; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) READ WITH CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366 (12A), (26A) (29A) (B) AND (F) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING 'WORKS CONTRACT' AND CONSEQUENTLY THAT THE RESPONDENT NOS.3 TO 7 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONER UNDER THE PROVISIONS OF THE GST ACT FOR 'WORKS CONTRACT' ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT AS PER ANNEXURE-G1 AND G2 FROM DATE 01/07/2017; AND DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C1 DATED 24.11.2018, ANNEXURE C-2 DATED 24.11.2018 AND ANNEXURE C-3 DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D DATED 27.10.2017, E1 DATED 19.09.2017, E2 DATED 23.10.2017 TO E3 DATED 10.12.2018; AND d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.6657 OF 2021

BETWEEN:

1. SATISH S
S/O SHIVALINGAIAH,
AGED ABOUT 40 YEARS,
R/AT NO.218, 2ND CROSS,
NAGASANDRA, BASAVANAGUDI,
BENGALURU - 28.
(GST NO.29AGAPS5506K1Z3)
2. M/S GANAPATHI STONE CRUSHER
HAVING OFFICE AT NO.2, LAKSHMI PALACE
MAGADI MAIN ROAD, BENGALURU - 91,
REPRESENTED BY IT'S AUTHORIZED SIGNATORY,



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WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
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SRI.S.T.RAMESH,
S/O THAMMANAGOWDA,
AGED ABOUT 45 YEARS,
(GST NO.29AAALB1608F12K)

3. M/S M VENKATARAO INFRA STRUCTURE
PROJECTS (P) LTD.
HAVING OFFICE AT NO.818, 2ND FLOOR,
ABOVE AUDI GOA SHOWROOM,
OPP 'O' COQUEIRO HOTEL,
PORVORIM, GOA-403 501.
REPRESENTED BY AUTHORIZED SIGNATORY,
T.V.S. RAMACHANDRA MURTHY,
S/O D.S. BRAMHAJI
AGED ABOUT 61 YEARS,
(GST NO.29AAECM6274B1ZG)
4. M/S MADHUCON PROJECTS LIMITED
HAVING OFFICE AT
MAHDUJON HOUSE ROAD NO.36,
JUBILEE HILLS, HYDERABAD - 500 033.
TELANGA STATE
REPRESENTED BY IT'S AUTHORIZED SIGNATORY,
SRI MUPPANNA PRATHIK VARAPRASAD,
S/O M.P. K PRASAD RAO,
AGED ABOUT 40 YEARS,
(GST NO.29AABCM475A1ZL)

...PETITIONERS

(BY SRI. SRINIVAS V, ADVOCATE)

AND:

1. STATE OF KARNATAKA
REPRESENTED BY IT'S SECRETARY TO URBAN
DEVELOPMENT DEPARTMENT, VIKAS SOUDHA,
BENGALURU - 560 001.
2. UNION OF INDIA
REPRESENTED BY IT'S FINANCE DEPARTMENT,
JEEVAN DEEP BUILDING
PARLIAMENT STREET,
NEW DELHI - 110 001.



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WP No.6657 of 2021, WP No.14732 of 2021
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3. THE GOODS AND SERVICE TAX COUNCIL
JANAPATH, CONNAUHT PLACE,
NEW DELHI - 110 001
REPRESENTED BY ITS SECRETARY
4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1 QUEENS ROAD,
VASANTH NAGAR,
BENGLAURU - 560 001.
5. THE COMMISSIONER
COMMERCIAL TAX DEPARTMENT,
VANIJYA THERIGE KARYALAYA,
1ST MAIN ROAD, GANDHINAGAR,
BENGALURU - 560 009.
6. THE ASSISTANT COMMISSIONER OF COMMERCIAL
TAX OFFICER
LVO-120, CHAMARAJPET,
BENGALURU - 18
7. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX OFFICER
LVO-020 CHAMARAJPET,
BENGALURU - 18.
8. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAX
LGSTO-060, BANGALORE WEST
RAJENDRA NAGAR, KORMANGALA
BENGALURU - 560 047.
9. THE COMMISSIONER
BRUHATH BANGLAORE MAHANGARA PALIKE,
N R SQUARE
BENGALURU - 560 002.
10. THE EXECUTIVE ENGINEER
ROAD INFRA STRUCTURE SOUTH DIVISION
N.R.SQUARE, ANNEXURE-3 BUILDING,
2ND FLOOR, BBMP,
BENGALURU - 560 002.



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11. THE EXECUTIVE ENGINEER
ROAD INFRA STRUCTURE BOMMANAHALLI DIVISION
N.R.SQUARE, ANNEXURE-3 BUILDING,
2ND FLOOR, BBMP,
BENGALURU - 560 002.
12. THE EXECUTIVE ENGINEER
ROAD INFRA STRUCTURE MAHADEVAPURA DIVISION,
N.R.SQURE ANNEXURE-3 BUILDING,
1ST FLOOR, BBMP,
BENGALURU - 560 002.
13. THE EXECUTIVE ENGINEER
PROJECT CENTRAL 2 DIVISION,
GROUND FLOOR, ANNEXURE-2 BUILDING,
N.R.SQUARE, BENGALURU - 560 002.
14. THE EXECUTIVE ENGINEER
PROJECT CENTRAL 1 DIVISON,
GROUND FLOOR, ANNEXURE-3 BUILDING,
2ND FLOOR, N.R.SQUARE,
BENGALURU - 560 002.
15. THE EXECUTIVE ENGINEER
ROAD INFRA STRUCTURE EAST DIVISION,
N.R.SQUARE, ANNEXURE-3 BUIDLING,
2ND FLCOR BBMP,
BENGALURU - 560 002.

RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5, R6, R7 & R8;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R4;
SRI. K.N.PUTTEGOWDA, ADVOCATE FOR R9 RO R-15;
SRI. MADANAN PILLAI R, ADVOCATE FOR R2 & R3)

THIS WP IS FILED UNDER ARTICLES 226 & 227 OF THE
CONSTITUTION OF INDIA PRAYING TO a) 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 IN SO FAR AS PETITIONERS PUN CONSEQUENTLY



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

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-G ISSUED BY R2 CIRCULAR NO.23/2017 DATED 19.07.2017; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) R/W CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA-VIRES ARTICLE 366(12A), (26A) (29A) (b) AND (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING 'WORKS CONTRACT' 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 FOR 'WORKS CONTRACT' ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-G ISSUED BY R2 AND VIDE CIRCULAR NO.23/2017 DATED 19.04.2017; c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURES-C1, C2 AND C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; AND d) DECLARE THAT, GST BEING AN INDIRECT TAX IS BASED ON THE CONCEPT OF COLLECT AND PAY, AND THE LIABILITY TO PAY IS ON THE TAXABLE PERSON AFTER COLLECTING IT FROM RECIPIENT OF GOODS OR SERVICES i.e., THE EMPLOYER OF WORKS CONTRACT (RESPONDENT NOS.11 TO 61); AND HENCE DIRECT RESPONDENT NOS.11 TO 61 TO PAY / REFUND THE TAX AMOUNTS TO SOME OF THE PETITIONERS WHO HAVE ALREADY PAID GST WITHOUT COLLECTING IT FOR CONTRACTS ENTERED INTO WITH RESPONDENT NOS.11 TO 61; e) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.14732 OF 2021

BETWEEN:

1. M/S VMR CONSTRUCTIONS
A PARTNERSHIP FIRM
HAVING OFFICE AT NO.24,
2ND FLOOR, S.C.ROAD,



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

BASAVANAGUDI
BENGALURU - 560 004
(REP BY ITS PARTNER K.R.VENKATESH)

2. SRI. N.L.LOKESH
CIVIL CONTRACTOR
AGED ABOUT 53 YEARS,
S/O LATE LAKSHMANA,
RESIDING AT NO.923, BEHIND SANDAL KOTI
K.R.PURAM,
HASSAN - 573 201.
3. M/S UDAY SHIVAKUMAR INFRA PVT. LTD.,
A COMPANY REGISTERED UNDER PROVISIONS OF
COMPANIES ACT 2013
HAVING OFFICE AT NO.229, 'SAMHIT',
7TH MAIN, MEI LAYOUT,
NAGASANDRA,
BENGALURU - 560 073

(REP BY ITS MANAGING DIRECTOR
MR. UDAY SHIVAKUMAR)

FORMERLY KNOWN AS
M/S UDAY SHIVAKUMAR
A PARTNERSHIP FIRM
REP BY UDAY SHIVAKUMAR, PARTNER,
HAVING OFFICE AT 189/2 & 3/2,
PLOT NO.12, BASVANAGAR,
GOKAK, BELAGAVI - 591 307.

4. SRI AFZAL PASHA
AGE 49 YEARS
S/O K.FAZLUR REHMAN
NO.108, LIG-2, KHB COLONY
KALYANAGIRI
MYSORE - 570 019.

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE S, ADVOCATE)



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

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
JANPATHI, CONNAUGHT PLACE,
NEW DELHI - 110 001
(REP BY SPECIAL SECRETARY)
4. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
NO.1, 1UEEN'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 DIRECTORATE GENERAL OF GST
INTELLIGENCE,
BANGALORE ZONAL UNIT, NO.112,
SP ENCLAVE, ADJACENT TO KARNATAKA BANK,
K.H.ROAD, BENGALURU - 560 027.
7. THE COMMISSIONERATE
BENGALURU SOUTH DIVISION (GST)
SOUTH DIVISION - 3, RANGE DSD3
8. GST WEST COMMISSIONERATE
BMTc BUS STAND I FLOOR,



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

TTMC, KANAKAPURA ROAD,
BANASHANKARI STAGE II,
BENGALURU - 560 070.

9. THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES
(AUDIT)-39M DGSTO-03,
SHANTHINAGAR, 2ND FLOOR, TTMC B BLOCK,
BMTc BUILDING,
BENGALURU - 560 027.
10. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAX
LVO 100, JAYANAGAR,
TTMS, 4TH T BLOCK,
JAYANAGAR EAST,
BENGALURU - 560 011.
11. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
SHARADA SAMUDAYA BHAVANA,
SHANKARMUTT ROAD,
HASSAN - 573 201
12. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
DGSTO-MYS, SESHADRI BHAVAN,
DIWAN ROAD,
MYSORE - 570 024.
13. THE COMMISSIONER
BBMP, NR SQUARE,
BENGALURU - 560 002.
14. THE EXECUTIVE ENGINEER, BBMP
ROAD INFRASTRUCTURE, SOUTH DIVISION,
ANNEXURE-3 BUILDING, II FLOOR,
BBMP, NR SQUARE,
BENGALURU - 560 002.
15. THE EXECUTIVE ENGINEER, BBMP
ROAD INFRASTRUCTURE, BOMMANAHALLI,



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

ANNEXURE-3 BUILDING, II FLOOR,
BBMP, NR SQUARE,
BENGALURU - 560 002.

16. THE EXECUTIVE ENGINEER, BBMP
ROAD INFRASTRUCTURE, MAHADEVAPURA,
ANNEXURE-3 BUILDING, I FLOOR,
BBMP, NR SQUARE,
BENGALURU - 560 002.
17. THE EXECUTIVE ENGINEER, BBMP
PROJECT CENTRAL, 2ND DIVISION,
ANNEXURE-2 BUILDING, I FLOOR,
BBMP, NR SQUARE,
BENGALURU - 560 002.
18. THE EXECUTIVE ENGINEER
WATER RESOURCES,
MINOR IRRIGATION DIVISION,
NAZARBAD,
MYSORE - 570 010.
19. THE EXECUTIVE ENGINEER
MINOR IRRIGATION AND GROUND WATER
DEVELOPMENT
NAZARBAD,
MYSORE - 570 010.
20. THE CHIEF ENGINEER
NATIONAL HIGHWAY
PWP AND IWTD
BENGALURU - 560 001.
21. THE MANAGING DIRECTOR,
KRISHNA BHAGYA JALA NIGAM LIMITED
NO.30, NRUPATHUNGA ROAD,
BENGALURU - 560 001.
22. THE EXECUTIVE ENGINEER
RAJARAJESHWARI NAGARA DIVISION
BBMP OFFICE



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

NEAR CHOWDESHWARI BUS STOP
MATHIKERE
BENGALURU - 560 054.

23. THE EXECUTIVE ENGINEER
PWP & IWTD
FORT ROAD,
BALLARI - 583 104
24. THE EXECUTIVE ENGINEER
PWP & IWTD
KALABURAGI - 585 102.
25. THE CHIEF ENGINEER,
KARNATAKA ROAD DEVELOPMENT
CORPORATION LTD.,
16/J, 1ST FLOOR,
MILLER TANK BED AREA,
THIMMAIAH ROAD CROSS,
BENGALURU - 560 052.
26. THE EXECUTIVE ENGINEER
KARNATAKA NEERAVARI NIGAM LTD.,
UBP DIVISION-4,
HOSADURGA - 577 527.
27. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED (CNNL)
KCD DIVISION,
T.NARASIPURA - 571 124
MYSORE DISTRICT.
28. THE EXECUTIVE ENGINEER
KARNATAKA NEERAVARI NIGAM LIMITED,
5 UTP DIVISION
HONNALI - 577 217.
29. THE COMMISSIONER,
DAVENGERE HARIHARA URBAN
DEVELOPMENT AUTHORITY
SHRI D.DEVARAJ URS LAYOUT,



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
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A BLOCK, P.B.ROAD,
DAVENGERE - 577 002.

30. THE COMMISSIONER
MYSORE CITY CORPORATION
SAYAJIRAO ROAD,
MYSORE - 570 024.
31. THE EXECUTIVE ENGINEER,
MYSORE CITY CORPORATION
MYSORE - 570 024.
32. THE EXECUTIVE ENGINEER
MYSORE URBAN DEVELOPMENT AUTHORITY
(MUDA), JLB ROAD,
MYSORE - 570 005.
33. THE EXECUTIVE ENGINEER
PWP & IWTD DIVISION
MYSORE - 570 010.
34. THE EXECUTIVE ENGINEER
PWP & IWTD DIVISION
COURT ROAD, SIDDHARTHANAGAR,
CHAMARAJANAGAR - 571 313.

RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1, R5, R9 TO R12;
SRI. MADANAN PILLAI, CGC FOR R2;
SRI. ARAVIND V CHAVAN, ADVOCATE FOR R3, R4, R6 & R8;
SRI. PRASHANTH CHANDRA, ADVOCATE FOR R-13 TO R-17;
VIDE ORDER DATED 18.08.2021, RESPONDENT NOS.14 TO 34
ARE DELETED)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO a) 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 12 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT DATED 01.07.2017 PRODUCED AS ANNEXURE-H1 & ANNEXURE-H2; b) DECLARE THAT THE PROVISIONS OF SECTION 7(3) RW CLAUSE 6 OF SCHEDULE II OF THE GST ACT IS ULTRA VIRES ARTICLE 366 (12A), (26A), (29A) (b) AND (f) THE CONSTITUTION IN VIEW OF AND SETTLED PRINCIPLES OF LAW LAID DOWN BY THE HON'BLE SUPREME COURT REGARDING 'WORKS CONTRACT' AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 12 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONERS UNDER THE PROVISIONS OF THE GST ACT FOR 'WORKS CONTRACT' ENTERED INTO POST 01.07.2017 i.e., AFTER THE GST ACT CAME INTO EFFECT WHICH IS PRODUCED AS ANNEXURE-H1 AND ANNEXURE-H2; AND c) DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURES-C1, C2 AND C3 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E1 TO E6; AND d) DECLARE THAT, GST BEING AN INDIRECT TAX IS BASED ON THE CONCEPT OF COLLECT AND PAY, AND THE LIABILITY TO PAY IS ON THE TAXABLE PERSON AFTER COLLECTING IT FROM RECIPIENT OF GOODS OR SERVICES i.e., FROM THE EMPLOYER OF WORKS CONTRACT (RESPONDENT NOS.11 TO 29) AND HENCE DIRECT RESPONDENT NOS.13 TO 34 TO PAY / REFUND THE TAX AMOUNTS TO SOME OF THE PETITIONERS WHO HAVE ALREADY PAID GST WITHOUT COLLECTING IT FOR CONTRACTS ENTERED INTO WITH RESPONDENT NOS.13 TO 34; e) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

IN W.P.NO.19719 OF 2022

BETWEEN:

M/S BNN CONSTRUCTIONS PVT. LTD.,
A COMPANY INCORPORATED
UNDER THE PROVISIONS OF
THE COMPANIES ACT 2013
HAVING ITS OFFICE AT NO. B-3,
10TH CROSS, MANYATHA RESIDENCY
(MANYATH TECH PARK)
BENGALURU - 56 0045



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

(REP BY ITS MANAGING DIRECTOR
SRI. NANJUNDAPPA B.N)

...PETITIONER

(BY SRI.D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING
FOR SRI. NAVEEN GUDIKOTE 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,
VASANTH NAGAR
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 TAXES
COMMERCIAL TAXES AUDIT -5.4
LGSTO-05
BENGALURU - 560 047



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

7. THE COMMERCIAL TAX OFFICER
OFFICE OF THE ASSISTANT
COMMISSIONER OF COMMERCIAL TAXES
LGSTO-56, HBR LAYOUT
BENGALURU - 560 043
8. EXECUTIVE ENGINEER
NATIONAL HIGHWAYS DIVISION
PWD ANNEXE BUILDING
AMBEDKAR VEEDHI,
BENGALURU - 560 001
9. EXECUTIVE ENGINEER
PWP AND IWTD
CHIKABALLAPUR DIVISION
M.G. ROAD
CHIKABALLAPUR - 562 101
10. EXECUTIVE ENGINEER
PWD BANGALORE DIVISION
PWD BUILDING
AMBEDKAR VEEDHI,
BENGALURU - 560 101
11. EXECUTIVE ENGINEER
PROJECT DIVISION
S.S. LAYOUT
SHAMANNUR ROAD,
DAVANAGERE - 577 002
12. CHIEF ACCOUNTS OFFICER
VISVESVARAYA JALA NIGAM LIMITED
UPPER BHADRA PROJECT
NEAR D.C OFFICE
V.P EXTENSION
CHITRADURGA - 577 501
13. PROJECT DIRECTOR
DISTRICT URBAN DEVELOPMENT CELL
D.C OFFICE
CHIKKABALLAPUR - 562 101



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

14. EXECUTIVE ENGINEER
BHADRA CADA DIVISION
MALAVAGOPPA
SHIVAMOGGA - 585 231

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1;
SRI. H.SHANTHI BHUSHAN, DSG1 FOR R2;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R3 TO R7;
NOTICE TO R8 TO R14 IS DISPENSED WITH)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO a) 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 PETITIONER IS CONCERNED AND CONSEQUENTLY THAT THE RESPONDENT NOS.4 TO 7 HAVE NO JURISDICTION TO EITHER ISSUE NOTICE OR TO TAKE ANY COERCIVE STEPS AGAINST THE PETITIONER UNDER THE PROVISIONS OF THE GST ACT DATED 19.07.2017 AND 12.04.2017 PRODUCED AS ANNEXURE-H AND H1; b) DECLARE THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C, ANNEXURE-C-1 AND ANNEXURE-C-2 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E to E5 C) DECLARE THAT, GST BEING AN INDIRECT TAX IS BASED ON THE CONCEPT OF COLLECT AND PAY, AND THE LIABILITY TO PAY IS ON THE TAXABLE PERSON AFTER COLLECTING IT FROM RECIPIENT OF GOODS OR SERVICES I.E., FROM THE EMPLOYER OF WORKS CONTRACT (RESPONDENT NO. 8 TO 14), AND HENCE DIRECT RESPONDENT 1 BEING THE STATE GOVERNMENT TO DIRECT THE RESPONDENTS 8 TO 14 TO PAY/ REFUND THE TAX AMOUNTS TO SOME OF THE PETITIONER WHO HAVE ALREADY PAID GST WITHOUT COLLECTING IT FROM THE RESPONDENTS 8 TO 14. d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.



WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022

IN W.P.NO. 21895 OF 2022

BETWEEN:

1. SRI H NARAYANAPPA
AGED ABOUT 55 YEARS,
S/O T HANUMANTHAIAH
RESIDING AT MARUTHI NILAYA
6TH CROSS 2ND MAIN
ADARSHA NAGARA
TUMAKURU - 572 103
2. SRI T L ASHOK
AGED ABOUT 59 YEARS
S/O T R LAKSHMAN
RESIDING AT DHANALAKSHMI NILAYA
1ST MAIN 4TH B CROSS
HANUMANTHAPURA
TUMAKURU - 572 103
3. SRI T L RAJENDRA
AGED ABOUT 63 YEARS
S/O T R LAKSHMAN
RESIDING AT DHANALAKSHMI NILAYA
1ST MAIN 4TH B CROSS
HANUMANTHAPURA
TUMAKURU - 572 103
4. SRI T A SANDEEP
AGED ABOUT 29 YEARS
S/O T L ASHOK
RESIDING AT NO.6282/2992/A
1ST MAIN ROAD
ADARSHANAGAR
TUMAKURU - 572 103
5. M/S A S R CONSTRUCTIONS
A PARTNERSHIP FIRM
HAVING ITS OFFICE AT REDDY COLONY
PAVAGADA, TUMAKURU - 561 202
REP BY ITS PARTNER SRI A S REDDY



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

6. C S INDHUSHEKARA
AGED 39 YEARS
SON OF K SOMEGOWDA
M/S AKSHAYA CONSTRUCTIONS
55, CHOTTANAHALLY VILLAGE
KONASALE POST KOPPA HOBLI
MADDUR TALUK
MANDYA - 571 419

...PETITIONERS

(BY SRI. D.R.RAVISHANKAR, SENIOR COUNSEL APPEARING FOR
SRI. NAVEEN GUDIKOTE 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
VASANTH NAGAR
BENGALURU - 560 001
5. THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THERIGE
KARYALAYA 1ST MAIN ROAD
GANDHINAGAR,
BENGALURU - 560 009



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

6. SUPERINTENDENT OF CENTRAL TAXES
(GST)
TUMAKURU RANGE
SGR COMPLEX
TUMAKURU-KUNIGAL ROAD
SADASHIVANAGAR
TUMAKURU - 572 105.
7. COMMERCIAL TAX OFFICER
DASAPPA GARDEN
TUMAKURU - 572 105.
8. ASSISTANT COMMERCIAL TAX OFFICER
AUDIT 6.5
DASAPPA GARDEN
TUMAKURU - 572 105.
9. ASSISTANT COMMISSIONER
COMMERCIAL TAXES
LVO-210,
MANDYA - 571 001
10. THE EXECUTIVE ENGINEER
PWP AND IWTD
NO.1, SIRA ROAD
MADHUGIRI
TUMAKURU - 572 132.
11. THE EXECUTIVE ENGINEER
NATIONAL HIGHWAY DIVISION TUMAKURU
3RD FLOOR, NEW BUILDING
PWD COMPOUND
KUNIGAL ROAD
TUMAKURU - 572 101.
12. THE EXECUTIVE ENGINEER
PWD, NH4 SIRA
TUMAKURU - 572 103.
13. THE EXECUTIVE ENGINEER
RURAL DEVELOPMENT & PANCHAYATHRAJ



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PMGSY PROJECT DIVISION
19TH A BLOCK BEHIND J P SCHOOK
BELGAUM ROAD
SHARADEVI NAGAR
TUMAKURU - 572 103.

14. THE EXECUTIVE ENGINEER
ZILLA PANCHAYAT ENGINEERING DIVISION
NEAR CALTAX
TUMAKURU - 572 102.
15. THE EXECUTIVE ENGINEER
PWD DIVISION
KUNIGAL MAIN ROAD
OPP. POST OFFICE
NEAR CALTAX
TUMAKURU - 572 102.
16. KARNATAKA STATE SMALL INDUSTRIES
DEVELOPMENT CORPORATION LIMITED
A GOVERNMENT OF KARNATAKA UNDERTAKING
AO BUILDING, SILVER JUBILEE BUILDING
INDUSTRIAL ESTATE, RAJAJINAGAR
BENGALURU URBAN
BENGALURU - 560 010.
REP BY ITS ASSISTANT GENERAL MANAGER
17. THE AGRICULTURAL
PRODUCE MARKET COMMITTEE
RANEBENNUR
NO.742/1 APMC BUILDING
APMC YARD
RANEBENNUR
HAVERI - 581 115
(REP BY ITS SECRETARY)
18. THE DEPUTY COMMISSIONER
MINI VIDHANA SOUDHA
TUMAKURU - 572 101.
19. KARNATAKA INDUSTRIAL AREA
DEVELOPMENT BOARD



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NO.49, 4TH FLOOR EAST WING
KHANIJA BHAVAN
RACE COURSE ROAD
BENGALURU - 560 001
REP BY ITS CHIEF EXECUTIVE ENGINEER

20. THE EXECUTIVE ENGINEER
RURAL DRINKING WATER & SANITATION
1ST FLOOR KARNATAKA SLUM
DEVELOPMENT BOARD
SESHADRIPURAM
BENGALURU - 560 020.
21. THE EXECUTIVE ENGINEER
PWD DIVISION, NEAR DC OFFICE
CHITRADURGA - 577 501.
22. TOWN MUNICIPAL CORPORATION
KOTE ANJENYA SWAMY TEMPLE ROAD
TUMAKURU - 561 202
REP BY ITS CHIEF EXECUTIVE OFFICER
23. THE EXECUTIVE ENGINEER
CAUVERY NEERAVARI NIGAM LIMITED
KUNIGAL DIVISION
TUMAKURU - 572 101.
24. THE EXECUTIVE ENGINEER
PANCHAYATRAJ ENGINEERING DIVISION
TUMAKURU - 572 101
25. THE EXECUTIVE ENGINEER
PANCHAYATHRAJ ENGINEERING DIVISION
MADHUGIRI
26. THE EXECUTIVE ENGINEER
N H DIVISION
TUMAKURU - 572 101
27. THE EXECUTIVE ENGINEER
PMJSY PROJECT DIVISION
SIRA - 572 103



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28. THE MANAGING DIRECTOR
SMARTCITY LIMITED
TUMAKURU - 572 101
29. THE EXECUTIVE ENGINEER
MINOR IRRIGATION
TUMAKURU - 572 101
30. THE EXECUTIVE ENGINEER
CADA DIVISION
TUMAKURU - 572 101
31. THE EXECUTIVE ENGINEER
PROJECT DIVISION
SIRA - 572 103
32. THE EXECUTIVE ENGINEER
VISHVESHWARAI AH CANAL DIVISION
CAUVERY NEERAVARI NIGAMA LTD.,
MANDYA - 571 401
33. THE EXECUTIVE ENGINEER
PWD DIVISION
MANDYA - 571 401
34. KARNATAKA LAND ARMY
CORPORATION LIMITED
IT WAS INCORPORATED AS A COMPANY
MANDYA - 571 401
REP BY ITS CEO
35. THE TAHASILDAR
TALUK OFFICE MADDUR
MANDYA - 571 401
36. THE MUNICIPAL COMMISSIONER
TOWN MUNICIPAL COUNCIL
MADDUR - 571 428
MANDYA DISTRICT



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37. THE MUNICIPAL COMMISSIONER
TOWN MUNICIPAL COUNCIL
HOSAKOTE - 560 067
BENGALURU RURAL
38. THE EXECUTIVE ENGINEER
DESIGN & INVESTIGATION
DIVISION BANNUR
MANDYA - 571 401
39. THE EXECUTIVE ENGINEER
K R S M AND MIP DIVISION
MANDYA - 571 401
40. THE MUNICIPAL COMMISSIONER
TOWN MUNICIPAL NELAMANGALA
NELAMANGALA TOWN
BANGALORE RURAL
BANGALORE - 562 123
41. THE CHIEF EXECUTIVE OFFICER
TOWN PANCHAYATH
NELAMANGALA
BENGALURU RURAL
BENGALURU - 562 123
42. THE EXECUTIVE ENGINEER
PUBLIC WORKS PORT AND INLAND
WATER TRANSPORT DEPARTMENT
MANDYA - 571 401

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA FOR R1;
SRI. MADANAN PILLAI, CGC FOR R2;
SRI. ARAVIND V CHAVAN, ADVOCATE FOR R3 & R4;
R-10 TO R-42 IS DISPENSED WITH;
SRI. JEEVAN J NEERALGI, ADVOCATE FOR R5 TO R9)

THIS WP IS FILED UNDER ARTICLE 226 OF CONSTITUTION
OF INDIA PRAYING TO a) DECLARE THAT THE PROVISIONS OF



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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 8 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-H DATED 19.07.2017 AND ANNEXURE-H1 DATED 12.04.2017; DIRECT THE RESPONDENT NO.1 TO CONSIDER THE REPRESENTATIONS AS PER ANNEXURE-C, ANNEXURE-C1 AND ANNEXURE-C2 ALL DATED 24.11.2018 IN TANDEM WITH ANNEXURES-D, E TO E5; AND c) DECLARE THAT, GST BEING AN INDIRECT TAX IS BASED ON THE CONCEPT OF COLLECT AND PAY, AND THE LIABILITY TO PAY IN ON THE TAXABLE PERSON AFTER COLLECTING IT FROM RECIPIENT OF GOODS OR SERVICES i.e., FROM THE EMPLOYER OF WORKS CONTRACT (RESPONDENT NOS.9 TO 42) AND HENCE DIRECT RESPONDENT NO.1 BEING THE STATE GOVERNMENT TO DIRECT THE RESPONDENT NOS.9 TO 42 TO PAY / REFUND THE TAX AMOUNTS TO SOME OF THE PETITIONERS WHO HAVE ALREADY PAID GST WITHOUT COLLECTING IT FROM THE RESPONDENT NOS.9 TO 31; d) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

THESE PETITIONS, COMING ON FOR FURTHER HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:



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ORDER

Since common questions of law and fact arise for consideration in all these petitions, they are taken up for consideration together and disposed of by this common order. Further, since identical relief's are sought for in the petitions, for the purpose of convenience, the relief's sought for in W.P.9721/2019 is reproduced as under;-

(a) *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 8 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-H ;*

(b) *Declare that the provisions of Section 7 (3) read with clause 6 of Schedule II of the GST Act is ultra-vires Article 366 (12A), (26A) (29A) (b) & (f) the Constitution in view of and settled principles of law laid down by the Hon'ble Supreme Court regarding "works contract" and consequently that the respondent Nos. 4 to 8 have no jurisdiction to either issue notice or to take any coercive steps against the Petitioners under the provisions of the GST Act for "works contract" entered into post 01.07.2017*



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ie after the GST Act came into effect which is produced as Annexure H; and

(c) Direct the respondent No. 1 to consider the representations as per Annexure – C-1, Annexure-C-2 and Annexure- C-3 all dated 24.11.2018 in tandem with Annexures – D, E1 to E6; and

(d) Pass such other orders as may be deemed appropriate under the circumstances of the case, in the ends of justice.

2. The main issue involved in these petitions arises out of the grievance of the Petitioners that in view of the introduction of GST w.e.f 01.07.2017, the Petitioners who have earlier entered into “Works Contract” and had been assessed during the pre-GST regime either under the Composition scheme (COT scheme) or regular VAT assessment scheme(for short ‘the VAT scheme’) under the Karnataka Value Added Tax Act, 2003 (for short ‘the KVAT Act’) are required and made liable to pay additional tax by way of GST after 01.07.2017, which is a huge differential tax burden not envisaged at the time of entering into agreements under the COT/KVAT schemes during the KVAT regime and as such, petitioners are before this Court by way of these petitions.



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3. The Petitioners herein are class-I contractors who have entered into 'works contract' with various State Govt agencies as employers and petitioner contractors and the agreements were entered into at a point of time when the KVAT Act and Finance Act 1994 were in force. It is the contention of the Petitioners that they were registered under KVAT by obtaining TIN number and after introduction of GST from 01.07.2017, they have obtained GST registration numbers specifically and individually. Most of the Petitioners are covered under the composition scheme in terms of Section 15 read with Rule 135 of the KVAT Act except for a few Petitioners who are under the regular VAT assessment under KVAT Act. For the Petitioners who are covered under the composition scheme, the tax under KVAT Act was at 4% on the transaction value of the contract and for those who are covered under the regular VAT assessment, it was either 5% or 12% as the case may be. Under the Finance Act 1994, service tax had been exempted in respect of the Works Contract rendered to Government and statutory agencies and therefore, there was no Service Tax which was liable to be paid by the Petitioners on the



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works contract executed by them. The Petitioners who opted for the composition scheme under Section 15 were not entitled the claim input credit or CENVAT input in case of there being any inter-State purchase in the course of execution of works contract. Petitioners were filing their returns in Form 100 by paying 4% composition tax on receipts and the employers would deduct 4% tax and certificate was being issued in Form 156 of the KVAT Act and the amount which was deducted is credited to the VAT account of the Petitioners.

4. Petitioners contend that 01.07.2017 when the Goods and Services Tax (GST) Act came into effect/force, the works contract was treated as “deemed service” and the Petitioners were liable to pay GST at 18% from 01.07.2017 to 21.08.2017 and at 12% from 22.08.2017 onwards. It is this differential tax amount arising out of change in tax regime from VAT to GST with effect from 01.07.2017 which has resulted in a heavy burden being imposed upon the Petitioners. It is contended that there are instances where the Petitioners have already been carried out and completed the works even prior to 01.07.2017 for which inspection and invoices are yet



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to be raised or payments are yet to be received by the Petitioners.

There are also instances where works have commenced and most of the work is completed but invoices are yet to be raised by means of inspection to be conducted by the designated/competent authority to such works. There are contracts which are entered prior to 01.07.2017 during the KVAT regime and works continued during GST regime, contracts which are entered prior to 01.07.2017 under the KVAT regime where works are completed and the payments are due and payable under GST regime as well as contracts for which tenders were called during VAT regime and finalized during GST regime but under old schedule of rates (SR).

5. It is contended that imposition or levy of indirect tax is permissible where the supplier of service is required to pay taxes after collecting the same from the recipient of service/employer of works contract. The GST moves down the supply chain till the time and at each stage, the seller pays GST for the Government and collects it from the buyer on the invoice. The Petitioners who have rendered service to the Respondent State Govt agencies, are required to collect and pay the taxes. The Petitioners had given



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representations to the 1st Respondent wherein the Petitioners have contended that the Central Government more particularly the Department of Railways has come out with a scheme for the purpose of ensuring additional burden of tax as per GST regime is absorbed by the Department while taxing under the GST. It is contended that the taxable incidence as per Act in so far as contractor is concerned is fixed and the tax on the differential amount in the invoice would have to be borne by the recipient of the service i.e., the employer. It is contended by the Petitioners that the State of Maharashtra, State of Odisha, State of Andhra Pradesh & Telangana and even in State of Karnataka the differential amount has been ordered to be paid to the contractors and that the Petitioners have to treated the same way as per principles of parity. It is contended that the Petitioners had given representations to the 1st Respondent Government to come out with guidelines to absorb the differential tax burden relating to works contract under GST. Under these circumstances, petitioners are before this Court by way of the present petition.



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6. The respondent – State and other respondents have filed their statement of objections *inter alia* contending that for works contract executed prior to 01.07.2017, GST Act is inapplicable. It is contended that for works contract entered prior to 01.07.2017 where portion of the work has been executed prior to 01.07.2017 it will be taxed under erstwhile KVAT Act and for those works executed after 01.07.2017, it will be taxed under the provisions of GST Act. It is also contended that for works entered into and executed after the introduction of GST only the provisions of GST Act will be applicable. It is contended that the provisions of GST Act will be inapplicable to the portion of the work executed prior to 01.07.2017 and mere issuance of invoices after 01.07.2017, would not render work taxable under the GST Act. They have further contended that the onus is on the Petitioners to declare and pay tax under the KVAT Act on that portion of the work executed prior to 01.07.2017 and similarly declare and pay taxes on GST on that portion of the work executed after 01.07.2017. It is further contended by the Respondent that the representations / requests given by the Petitioners are under consideration by the Respondent



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No.1. It is therefore submitted that there is no merit in the petitions and the same are liable to be dismissed.

7. Heard Sri. D.R. Ravishankar, learned Senior counsel appearing for Sri. Naveen Gudikote.S for the Petitioners and Sri. Hema Kumar, learned Additional Government Advocate for the respondent-State and the respective learned counsel appearing for the remaining respondents and perused the material on record.

8. On instructions, learned Senior counsel for the petitioners submitted that for the present, the challenge to the vires of the GST Act was not being pressed by the Petitioners who would be satisfied, if the respondents would act upon the petitioners' representations/requests and absorb and pay the differential tax burden. In addition to reiterating the various contentions urged in the petitions and referring to the material on record, learned Senior counsel for the petitioners submits that the petitioners are entitled to the reliefs sought for by them and appropriate orders deserve to be passed in the present petitions. In support of his contentions, learned Senior counsel placed reliance upon the State Government



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Circulars dated 03.01.2020 and 14.12.2020 as well as upon the following decisions:-

- (i) **MAS Constructions vs. Hubballi Dharwad Smart City Limited – W.P.No.2804/2021 dated 22.09.2021;**
- (ii) **Dhalbaleshwar Pattnaik vs. State of Orissa – 2020 SCC Online ORI 623;**
- (iii) **Subaya Construction Limited vs. Tamilnadu Water Supply and Sewage Board – WP (MD) 15967 / 2020 dated 08.03.2021;**
- (iv) **Bhagawathi Construction vs. Union of India – (2022) 06 CCHGST 0359.**

9. Per contra, learned AGA as well as the learned counsel for the other respondents, in addition reiterating the various contentions urged in their statement of objections submit that there is no merit in the petitions and the same are liable to be dismissed.

10. I have given my anxious consideration to the rival submissions and perused the material on record.

11. It is an undisputed fact that the Petitioners herein are class-I contractors who have entered into 'works contract' with various State Govt agencies and that the agreements were entered



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into at a point of time when the KVAT Act and Finance Act 1994 were in force. It is also not in dispute that the Petitioners are either covered under Composition scheme or regular VAT assessment and that on 01.07.2017 when the GST Act was implemented pan India, the said works contract was treated as "deemed service" and the Petitioners became liable to pay GST. It is this differential tax amount arising out of change in tax regime from VAT to GST which cast an additional tax burden on the Petitioners, which is the subject matter of the present petitions.

12. Before adverting to the rival contentions, it is necessary to refer to the State Government Circular dated 03.01.2020, which reads as under:-

"With reference to the above, your request for clarification on Tax calculation for the pre- GST period and post-GST period in the running bills of works has been examined by the GM (PF), KUIDFC and has suggested the following procedure for calculating Taxes for pre-GST period and post-CST period as follows:

- 1. Calculate the balance works to be completed in the original contract.*



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2. Derive the rate of materials, KVAT items required to complete the balance works.
3. Deduct the "KVAT" amount from those materials and the service tax also.
4. Add the applicable "GST" on those items.
5. Input Credit on the materials is to be arrived at and to be set at against the output GST (Billed to the Smart City)

In this regard, a copy of the detailed report submitted by the Consultants M/s.S.R.& M.R. Associated, Chartered Accountants to KUIDFC on goods & service tax matters is enclosed herewith for your reference and further action in the matter."

13. Subsequently, the State Government issued one more

Circular dated 14.12.2020, which reads as under :-

No: ED/212/FC2/2020
Finance Department (PC-2) KWB/CAO/AS2/AMRUT/GST/2020-21

Dated:14.12.2020

The proposal of the Administrative Department has been examined. Finance Department opines as follows:

"Karnataka Urban Water Supply & Sewerage Board, Bangalore has sought clarification on GST calculation for works contract wherein agreements were executed prior to 01.07.2017 at old schedule rate.,

Generally the turnover related to the supply of goods or services or both effected before 01.07.2017 (appointed date of implementation of GST) should be taxed under the provisions of the earlier laws and not GST laws. Hence the portion of the contracts which are already executed earlier to 01.07.2017 must be taxed under the erstwhile Karnataka Value Added Tax Act



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and the Service Tax Act. This turnover, in addition to the certified works, also must include the turnover related to the uncertified works which are already executed but yet to be certified. Only that portion of the contract which are executed after the implementation of the GST, i.e., after 01.07.2017 are liable to tax under the GST Act.

In case where the works contractor has in stock, materials which are purchased before 01.07.2017 and not incorporated into the contract then the contractor has to claim the transitional rebate of the taxes paid under the earlier laws and the amount eligible would be credited to the Input Tax Credit Ledger of the contractor.

With regarding to the issue of the impact of change of tax regime is concerned a detailed annexure explaining the methodology of calculation of the impact of change of tax regime along with an illustration is placed in the file. (Annexure A & 13)

Further, the tax difference should be calculated on each works separately. Based on the result obtained on calculation of the tax difference on the contract value, concerned department / Authority has to decide whether contract agreement needs to be changed or not. Hence, the applicant may be informed to submit a proposal to the concerned department from whom the contract was awarded.

**(Approved by Additional Chief Secretary to Govt.
Finance Department),**

Sd/-
(KGayathri)
Under Secretary to Govt.
Finance Department (PW Finance Cell)

Sd/-
Chief Account Officer
KUWS&D Board
Bangalore

14. Both the aforesaid Circulars came up for consideration before the co-ordinate Bench of this Court under identical



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circumstances in **MAS Constructions's case supra**, wherein it was held as under:-

" The petitioner has sought for issuance of an appropriate writ to the respondent to reimburse GST amount of Rs.42,01,582/- to the petitioner and has sought for directions for payment of interest on tax dues at 18% per annum being the statutory interest rate chargeable under Section 50 of the CGST Act, 2017.

2.The petitioner submits that the respondent authority had invited bids pursuant to floating of tender and the petitioner was awarded the contract. It is further submitted that the rates that were finalised as per the bid documents included sales tax component @ 5%. It is to be noted that the tender and work orders were allotted to the petitioner on 07.12.2018 and 29.12.2018 which is admittedly after coming into force of the Goods and Services Act ("the GST Act", for short).

3.The petitioner submits that necessary payment at the petitioner's end of the applicable GST being statutory requirement has been made and the details of the payment are as per the table mentioned in Para 11 of the petition, which reads as under:



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Particulars	Period	Balance GST not paid to petitioner
Renovation of Swimming pool and operation	From 14/7/2019 to 30/11/2019	Rs.15,42,727
Rehabilitatio n of MG Park	From 31/07/2019 to 04/08/2020	Rs.26,58,856
	Total	Rs.42,01,582

4. The petitioner submits that after having paid the applicable GST, the petitioner has made representations on 01.08.2019 vide Annexure-'F' and 27.02.2020 vide Annexure-'H', whereby the petitioner has called upon the respondent to release the GST amount. The request of the petitioner was taken note of by the respondent authority which has sought for clarification from the Karnataka Urban Infrastructure Development and Finance Corporation ("KUIDFC", for short) as per their letter dated 06.12.2019. The specific clarification that was sought is as to whether GST is required to be made good to the contractor as it was only 5% of the VAT which was provided for in the contract.

5. The KUIDFC by their communication dated 03.01.2020 has opined as follows:



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"With reference to the above, your request for clarification on Tax calculation for the pre-GST period and post-GST period in the running bills of works has been examined by the GM (PF), KUIDFC and has suggested the following procedure for calculating Taxes for pre-GST period and post-GST period as follows:

- 1. Calculate the balance works to be completed in the original contract.*
- 2. Derive the rate of materials, KVAT items required to complete the balance works.*
- 3. Deduct the "KVAT" amount from those materials and the service tax also.*
- 4. Add the applicable "GST" on those items.*
- 5. Input Credit on the materials is to be arrived at and to be set at against the output GST (Billed to the Smart City)*

in this regard, a copy of the detailed report submitted by the Consultants M/s.S.R. & M.R. Associated, Chartered Accountants to KUIDFC on goods & service tax matters is enclosed herewith for your reference and further action in the matter."

6. It is not in dispute that the respondent authority had sought for clarification from KUIDFC, communication has been made out to the respondent authority as per the letter dated 03.01.2020 in terms as noticed above.

7. Various other contentions are raised including that the contracts have a dispute resolution clause and accordingly, any dispute relating to the rates or as regards to the assertion of the petitioner that GST paid by him is required to be made good, is a matter to be referred in terms of the dispute resolution clause. However, the petition could be



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disposed off without recording any finding on such contention.

8. *It is to be noticed that clarification on 03.01.2020 by the KUIDFC is clear.*

9. *The Karnataka Urban Water Supply and Sewerage Board had sought for a clarification relating to implementation of GST in relation to performance of portions of contract after coming into force of GST. The Finance Department by its clarification dated 14.12.2020 has also opined that the tax difference ought to be calculated on each of the works and necessary steps to be taken to decide as to whether contract agreement needs to be changed. While making such clarification, the nature of reconciliation of tax paid in the pre-GST regime as well as taxes as applicable relating to all taxes in post-GST regime has been taken note of. The methodology and impact of change of tax has also been referred to. This stand has been approved by the Additional Chief Secretary to Government, Finance Department. This clarification made in the context of an authority set up under a statute and taking note of the clarification made by the KUIDFC, the respondent is required to act in terms of the clarification made.*



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10. Further, insofar as tax component is concerned, as the contracts were entered after coming into force of the GST Act, and in light of the opinion expressed by a clarification made on 03.01.2020, the respondent is required to make good the GST after adjusting the amounts of sales tax that was provided for in the contract entered into between the petitioner and the respondent.

11. It is further to be noticed that the tax component is an independent component which the petitioner does not retain as a profit and is a statutory payment to be made. Looking into the nature of such payment of GST, the respondent is required to honour the same in terms of the clarification dated 03.01.2020. The consideration by the respondent to be made within a period of not later than twelve weeks from the date of release of the order.

12. Accordingly, the petition is disposed off."

15. So also, in the case of **Dhabaleshwar Pattnaik Vs. State of Orrisa**, referred to supra, certain directions have been given by the Division bench of the said Court as under:

3. In case of work, where the tender was invited before 01.07.2017 on the basis of SOR-2014, but payments



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made for balance work or full work after implementation of GST, the following procedure shall be followed to determine the amount payable to the works contractor;

(i) Item-wise quantity of work done after 30.06.2017 (i.e. the Balance Work) and its work value as per the original agreement basing on the pre-revised SoR 2014 is to be ascertained first.

(ii) The revised estimated work value for the Balance Work is to be determined 2014 is to be ascertained first. as per the Revised SoR-2014. (In case of rates of any goods or service used in execution of the balance Work not covered in the Revised SoR-2014, the tax exclusive basic value of that goods or service shall be determined by removing the embedded tax incidences of VAT, Entry Tax, Excise Duty, Service Tax, from the estimated Price/Quoted Price.)

(iii) The revised estimated work value for the Balance Work shall then be enhanced or reduced in the same proportion as that of the tender premium/discount.

(iv) Finally, the applicable GST rate (5%, 12%, or 18% as the case may be) is to be added on the revised estimated work value for the Balance Work to arrive at the GST-inclusive work value for the Balance Work.

(v) A model format for calculation of the GST-inclusive work value for the Balance Work is attached as Annexure. The competent authority responsible for making payment to the works contractor will determine GST inclusive work value for



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the Balance Work for which agreement executed on the basis of SoR-2014.

(vi) A supplementary agreement shall be signed with the works contractor for the revised GST-inclusive work value for the Balance Work as determines above.

(vii) In case the revised GST-inclusive work value for the Balance Work is more than the original agreement work value for the Balance Work, the works contractor is to be reimbursed for the excess amount.

(viii) In case the revised GST-inclusive work value for the Balance Work is less than the original agreement work value for the Balance Work, the payment the works contractor is to be reduced accordingly. In case excess payment has already been made to the works contractor in pursuance of the origin agreement, the excess amount paid must be recovered from the works contractor.

(ix) These procedures shall be applicable to all works contract including those executed in EPC/Turn-key/Lumpsum mode.

16. So also, in the case of **Subaya Construction's** case *supra*, the Madras High Court held as under:-

“When the Petitioners entered into an agreement with the Respondent-Board, the contract price comprise three components viz., cost factor, profit margin and tax component. There cannot be any contest regarding the cost factor and profit margin. The tax liability will have to borne by



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the Respondent-Board. The Respondents are directed to reworking terms of the contract and entered into a revised agreement with the Petitioners. The entire exercise shall be concluded within a period of 8 weeks from the date of receipt of copy of this order”.

17. Similarly, in ***Bhagwati Constructions’ case supra***, the Gujarat High Court held as under:-

25. The issue that arises for cur consideration is, whether the respondents are justified in withholding the refund/reimbursement in favour of the writ-applicants.

26. The Government of India through the Ministry of Railways, had issued an order on 27.10.2017 for the GST neutralization of the contracts. The order reads as under

*“Government of India Ministry Of Railways (Railway Board)
New Delhi
No. 2017/CE-I/CT/7/GST, dated 27.10.2017*

*To
As per list attached
Sub: Impact of GST on Existing Works Contracts*

1. Ministry of Railways have received a number of representations from Zonal Railways, railway contractors and contractors associations with a request that the increased tax liability due to implementation of GST should be borne by railways in works contracts awarded before implementation of GST. The issue was under consideration of Board for some time. It is seen that the impact of GST varies, depending upon the type of work, business model adopted by contractor and also on the state in which these works are being carried out. The impact is



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much more in labour intensive works like P. Way linking. Earthwork etc.

2. Considering the above, it has been decided to make existing works contracts awarded before implementation of GST, as GST neutral after carefully taking into account the input tax credit available to the contractor, on a case to case basis, on production of documentary evidence. This exercise may involve reimbursement to contractors or recovery from contractors depending upon the tax liability of the contractor before GST and after GST including input tax credit available to the contractor after GST.

3. Zonal Roadways/Production Units may therefore work out modalities through a procedure order with the approval of General Manager in consultation with Principal Financial Advisor & legal cell. Following should be kept in view while framing the procedure order

3.1 For dealing with impact of GST in individual contracts, a supplementary agreement is to be entered into with the contractor in consultation with financial advisor in terms of Para 1265 of the Engineering Code.

3.2 A clause is to be added in the supplementary agreement to state that in case there is any further change in the GST tax structure till the date of completion of work or any error is noticed in the calculation of amount payable/recoverable till the release of Final Bill amount to contractor, the same shall be paid by the Railways or recovered from the contractor's bills/security deposit or any other dues of contractor with the Govt of India.

3.3 In case while awarding the contracts, the reasonability of rates was justified by Tender Committee considering the impact of CST, such compensation would not apply.

3.4 For neutralizing GST impact on the works contracts awarded before implementation of GST along with documentary evidence, the contractor should submit work sheet of tax liability before GST and after GST duly certified by chartered accountant engaged by him.

The tax liability of the contractor before implementation of CST should be worked out taking into account all stipulated taxes in



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force before GST implementation i.e. Excise duty. VAT including VAT on Excise duty. Entry tax, Octroi duty, prevalent Service tax etc., irrespective of whether the same were actually paid by agency or not.

3.5 The rate reasonability and quantities of input materials for which ITC shall be available to the contractor, should be ensured by the executive with due care in consultation with associate finance.

3.6 Sample post checks of the compensation made to the contractor may be got undertaken by the GST consultant engaged by the Zonal Railways/Production Units.

3.7 Recovery, if any, which is required to be done from the contractors, may be regulated as per Section 171(1) of CGST Act 2017.

4. This is issued with the approval of Board (ME, FC, CRB)

*(Prem Sagar Gupta)
Executive Director/Civil Engineering (G)/Railway Board*

27. Pursuant to such order, the Western Railways issued a Joint Procedure Order dated 21.1.2018 laying down the procedure for the GST neutralization based upon the policy of the Government of India. The relevant portion of the order reads thus:

"4. The review for GST neutrality is to be done on a case to case basis on the production of various detailed out in the following paragraphs of the JPO

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8. Procedure to be followed for GST neutralization:



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8.1 In accordance with the Railway Board's letter dated 27.10.2017 all contracts awarded prior to at 01.07:2017 and all such contracts for which tenders were opened prior to 01.07.2017 but finalized after the implementation of GST are to be considered for GST neutralization. However, if any of the tender has been finalized duly considering the impact of GST. then such contract will not be eligible for the proposed GST neutralization

8.2 For dealing with the impact of GST in individual contract, a Supplementary (Subsidiary) agreement is to be entered into by the Executive, with the contractor, duly vetted by Finance, in terms of Para 1265 of the Indian Railway Engineering Code A Supplementary agreement is to be signed by the Original Agreement Signing Authority or by the Authority delegated such powers (Proforma for the agreement is given in Annexure-A).

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8.5 The contractor shall submit a work sheet for On Account/FCC bills for assessing the tax liability before and after GST including the input tax credit available to the contractor. This shall be duly certified by the Statutory/Tax Auditor auditing the books of the contractor. The tax liability of the Contractor before implementation of GST should be worked out taking into account all stipulated taxes in force prior to the implementation of GST i.e., excise duty, VAT, including VAT on excise duty, entry tax, octroi duty, prevalent service tax etc, irrespective of whether the same were paid by the agency or not for the On Account/FCC Bills.

8.6 On receipt of the Account/Final contract certificate from the executive, the contractor shall submit the following documents (for the on Account/FCC to the Executive for the GST neutralization.

- a. The invoice (Bill) duly segregating the GST component from the gross amount of the work executed. This should contain details of GSTIN TIN & STRN numbers-state-wise (if he is working in more than one State along with the worksheet.



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- b. *A work sheet for the tax liabilities before GST and after GST, including the list of items for which the to put Tax Credit (ITC) is available for the work. A sample copy of the work sheet is given in the Annexure-B for general guidance. The details given in this worksheet and calculations should be duly certified by Statutory/Tax Auditor auditing books of the contractor. This worksheet shall be submitted for each of the bills, which may have already been passed as per provision of para 15 of this JPO and also for all other bills being processed after the notification of the GST for the contracts falling in the categories in para 1(i) & (iii) and HO GST rates as applicable at the time of actual passing of bills will be adopted.*

The worksheet shall contain details of the quantities of all input materials/services procured for the particular work/works. The contractor shall also certify that the invoices submitted for the work have not been/will not be used for any other work to claim Input Tax Credit (ITC)/refund. The contractor shall also give a certificate that no refund claims of GST are pending settlement with the GST authorities.

At the Railway end, the component of input materials/services for SOR/USSOR items will be checked with reference to the rate analysis available in the SOR/USSOR for NS items, the executive officer will carry out a detained rate analysis considering the input materials/services required for executing the NS item which will be approved by JAG/Senior Scale (independent charge)

- c. *The contractor shall, for the On Account/FCC bills, shall submit all the original Tax Invoices for all the input material/services procured for the particular work, en faced with agreement number, in support of the ITC and the same shall be duly certified by the Statutory/Tax Auditor auditing the books of the contractor.*
- d. *The tax liability of the Contractor, before implementation of GST, shall be worked out for On Account/PCC bill staking*



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into account all stipulated taxes in force before the GST implementation i.e., excise duty. VAT, including VAT on Excise duty, entry tax, octroi duty, prevalent service tax etc.. Irrespective of whether the same were paid by the agency or not.

- e. In case the contractor has procured material from unregistered vendors/suppliers the details of such procurement should be included in worksheet
- f. The contractor shall submit copies of GST returns GSTR1, GSTR2, GSTR3, GSTR3, etc. as available on GST Network from time to time.

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10. The difference of bill amount arrived at as per the old taxes (before GST) and GST, duly considering the ITC certified by the Statutory/Tax Auditor auditing the books of the contractor, shall be checked by the Executive. The tax liability of the contractor before and after implementation of the GST, submitted by the contractor, shall be recorded in the Measurement Book clearly showing--

Tax liability before GST = Rs.....

Tax liability after GST = Rs.....

Difference = (+)/(-) = Rs.....

The bill containing these details shall then be prepared as per the format given in Annexure-B and forwarded to Finance for security and prior vetting. The contractor's claim will then be admitted to the for passing of the Bill. The difference in the tax liability before the GST and after the GST and after the GST shall be reimbursed to the contractor or recovered from the contractor as the case may be.



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11. Recovery, if any, from the contractors may be regulated as per section 171 (1) of CGST Act 2017, i.e., any reduction in the rate of tax on any supply of goods or services or the benefit of the Input Tax Credit shall be passed on to the recipient (Railways) by way of a commensurate reduction in the prices. The executive will review all the agreements to ensure that recovery is done, wherever due. The recovery shall be effected from the on account bills on hand and if no accountbills are pending the recovery shall be affected from the final bill/security deposit or any other dues.

28. It is germane to note that paragraph 4 of the JPOs as above provides that the review for the GST neutrality is to be done on case-to-case basis. Further, it is provided in paragraph 8.2 as above of the JPO that a supplementary agreement is to be entered in to by the executive with the contractor for dealing with the impact of the GST in individual contracts Paragraph 8.6 (b) of the JPO provides that the contractor will have to provide a work sheet for the tax liabilities before the GST and after the OST including the list of items for which the input tax credit is available for the work. It is further provided that the worksheet should contain the details of the quantities of the input materials/services procured for the particular works. Paragraph 8.6 (C) of the JPO further provides that the contractor shall submit the original tax invoices for all the input material/services procured for the particular work in support of the input tax credit. Paragraph 8.6 (f) of the IPO require furnishing the copies of the GST returns. Paragraph 10 of the JPO provides for calculating differential tax for the contract considering the



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input tax credit for the contract. A draft of the supplementary agreement is annexed along with the JPO

29. *From the reading of the terms of the JPO as aforesaid, the following factual position emerges*

(a) The calculation of the GST neutralization is envisaged separately for each contract.

(b) A supplementary agreement is to be entered into by the Railways with the contractor for the purpose of GST neutralization.

(c) The details of the input tax credit are to be provided by the contractor in respect of the input materials used for a particular work.

(d) Reimbursement/refund is to be granted for differential tax liability taking into account for pre-GST and the post-GST tax liability. If at all the post-GST liability for a particular contract is lower than the pre-GST liability, then the amount can also be recovered from the contractor.

30. *In the case of the writ-applicants, it is not in dispute that the supplementary agreement has been entered into only with respect to the agreement dated 29.6.2017 executed in connection with the work of E-Tender No. Dy CE(C)/P&D/ADL/HMT-16. The parties to the agreement have clearly agreed to the GST neutralities in respect of such contract. Moreover, the writ-applicants have produced a certificate of the Chartered Accountant certifying that no GST-paid inputs have been used in the execution of the*



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contract and, therefore, there was no input tax credit pertaining to this contract. Such facts are not in dispute. If that be so, then the writ-applicants are entitled to refund in terms of the order for the GST neutralization, issued by the Ministry of Railways read with the JPO and the supplementary agreement. In fact, it appears that this was also determined by the respondents themselves by generating a pay order in favour of the writ-applicants.

18. I find considerable force in the submission made by the learned Senior counsel for the petitioners that the tax component is an independent component which the petitioners do not retain as a profit and is a statutory payment to be made; that looking into the nature of such payment of GST, the respondents/employers are required to honour the same after determining the differential tax burden, especially for the Petitioners who are before this court where “works contract” were entered prior to 01.07.2017 during KVAT regime and works are completed pre-GST but payments are made post-GST or Contracts entered prior to 01.07.2017 but partly executed pre-GST and balance work executed post-GST or Contracts for which tenders were invited during KVAT regime and finalised after 01.07.2017 under GST regime or contracts which



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were invited during KVAT regime under old schedule of rates (SR) but finalised under GST regime and that a certain procedure is required to be followed to determine the amount payable by or to the works contractors/Petitioners.

19. In view of the aforesaid facts and circumstances and the Circulars dated 03.01.2020 and 14.12.2020, which have been followed by this Court in **MAS constructions's case supra**, and also the judgments of other High Courts referred to supra rendered under identical / similar circumstances, in order to do substantial justice, I deem it just and appropriate to dispose of the present petitions by issuing appropriate directions in this regard.

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.



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(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.

(i) 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



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WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

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.



**WP No.9721 of 2019 C/W WP No.13496 of 2019
WP No.15086 of 2019, WP No.19067 of 2019
WP No.25623 of 2019, WP No.30107 of 2019
WP No.44858 of 2019, WP No.50889 of 2019
WP No. 5552 of 2020, WP No.10077 of 2020
WP No.10163 of 2020, WP No.11941 of 2020
WP No.6657 of 2021, WP No.14732 of 2021
WP N.19719 of 2022, WP No.21895 of 2022**

(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.

**Sd/-
JUDGE**

MDS/SRL
List No.: 2 SI No.: 3