



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 14TH DAY OF OCTOBER, 2025

BEFORE

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

WRIT PETITION NO. 14635 OF 2024 (T-RES)

BETWEEN:

M/S MOTOROLA SOLUTIONS PVT. LTD.,
REP. BY AUTHORISED REPRESENTATIVE
HAVING ITS OFFICE AT 9TH FLOOR
MANYATA TECH PARK,
GREENHEART PHASE-IV,
NAGAWARA,
BENGALURU - 560 045
GSTIN - 29AAACM9343D1ZG

...PETITIONER

(BY SRI. PRATEEK G., ADVOCATE)

AND:

1. STATE OF KARNATAKA
THROUGH THE ADDITIONAL CHIEF SECRETARY,
KARNATAKA STATE GOVERNMENT,
COMMERCIAL TAXES DEPARTMENT,
KALIDASA MARG, GANDHI NAGAR
BENGALURU - 560 009
2. COMMISSIONER OF CENTRAL TAX
GST APPEALS-II, TRAFFIC TRANSIT
MANAGEMENT CENTRE,
BMTc BUILDING, 4TH FLOOR,
DOMLUR, OLD AIRPORT ROAD
BENGALURU - 560 071
3. DEPUTY COMMISSIONER OF CENTRAL TAX
NORTH GST DIVISION 7, 4TH FLOOR
S. P. COMPLEX, LALBAGH ROAD,
BENGALURU - 560 027

...RESPONDENTS

(BY SRI. HEMA KUMAR, AGA)

Digitally
signed by
CHANDANA B
M

Location:
High Court of
Karnataka



THIS WP IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING (ANNEXURE M) VIDE ORDER DATED 21.04.2023 AGAINST THE PETITIONER, WHEREIN THE RESPONDENT NO.2 HAS CONFIRMED THE ORDER PASSED BY RESPONDENT NO.3 UNDER SECTION 73(1) R/W SECTION 79,50(2) AND 122(2)(A) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017, WHEREIN THE RESPONDENT NO.3 HAS PASSED A DIRECTION FOR RECOVERY OF THE INPUT TAX CREDIT AVAILABLE AT RS.12,94,391 (TWELVE LAKH NINETY FOUR THOUSAND THREE HUNDRED AND NINETY ONE ONLY), RS.10,21,774 (RUPEES TEN LAKH TWENTY ONE THOUSAND SEVEN HUNDRED AND SEVENTY FOUR) AND RS.2,72,617 (TWO LAKSH SEVENTY TWO THOUSAND SIX HUNDRED AND SEVENTEEN ONLY) BEING THE BALANCE AS PORTRAYED IN THE PLA ACCOUNT CARRIED FORWARD TOWARDS THE GOODS AND SERVICE TAX PENALTY IMPOSED UNDER SECTION 122(A) AMOUNTING TO RS.1,29,439/-(RUPEES ONE LAKH TWENTY NINE THOUSAND FOUR HUNDRED AND THIRTY NINE RUPEES ONLY) OF THE CENTRAL GOOD AND SERVICE TAX ACT ALONG WITH ORDER DATED 29.04.2022 PASSED BY RESPONDENT NO.3 DATED 29.04.2022 (ANNEXURE K).

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

On 15.09.2025, this Court passed the following order:

"A week's time is granted to comply with the office objections, failing which the petition stands dismissed for its non prosecution.

In the event they stand complied as on today, those matters shall be listed on the ensuing days of the respective matters being given."



2. Despite the said order, the petitioner has not complied with the office objections and consequently, the petition stands dismissed for non-prosecution.

Further, liberty is reserved in favour of the petitioner to seek recalling/revival of this order, if the occasion so arise.

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