

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

[M/S KRISHNA STONE CRUSHER, VS. THE ASSISTANT
COMMISSIONER OF COMMERCIAL TAXES (ENFORCEMENT)]

09.06.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

Mr. Hema Kumar, a learned Additional Government Advocate, accepts notice for the respondent. The petitioner's request for the grant of an *ad interim* order against GST demand on *Royalty* is considered in the light of the petitioner's case that in similar matters, the interim orders have been granted staying the demand of GST on *Royalty*. The learned counsel for the petitioner has placed on record a copy of the interim order in W.P.No.13445/2026, who also submits that whether there can be a GST demand on *Royalty* is pending before the Apex Court.

In consideration of the afore, the interim order is granted staying the GST demand on *Royalty* in terms of the impugned DRC-07 to be in force until the next date of hearing.

The office is directed to re-list this petition along with
W.P.No.13445/2026 on **15.07.2026**.

(B M SHYAM PRASAD)
JUDGE

RB
List No.: 2 Sl No.: 3