

WP NO. 39442/2025 (GM - RES)

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

**[M/S. RAYEEGOWDA CONSTRUCTION COMPANY AND
OTHERS VS. STATE OF KARNATAKA AND OTHERS]**

05.02.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

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

ORAL ORDER

Sri Krishna, the Joint Secretary, Finance Department, is heard in the light of the submissions as recorded by this Court in the order dated 27.01.2026, and the officer submits that under the provisions of Section 13 of the Central Goods and Services Tax Act, 2017, the incidence for the liability would arise with the execution of the work or generation of invoice or payment and the incidence relevant will be whichever is earlier. The Officer is categorical that this remains the same whether the Contractors submit their Bills digitally or otherwise, and as such, the petitioners may not be entitled for interim order on this ground.

Sri L. Chidanandayya, the learned counsel for the petitioners, proposes to urge other grounds to justify the petitioners' grievance with the decision to insist upon the Bills being uploaded on the portal. This Court is of the view

that the respondents must complete their pleadings before the petitioners' request for interim order is considered and they are reserved such liberty.

The office is directed to relist this petition on **25.02.2026.**

(B M SHYAM PRASAD)
JUDGE

NV
List No.: 1 Sl No.: 29