



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD

DATED THIS THE 26TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MS. JUSTICE JYOTI M

WRIT PETITION NO. 103990 OF 2022 (T-RES)

BETWEEN:

SHRI VENKATESH RAMADAS KANTU,
HALAGADEKOPPA, KANAGODE,
SIDDAPUR-581 355,
UTTARA KANNADA DISTRICT,
(REPRESENTED BY POWER OF ATTORNEY HOLDER
SRI. SUBRAY PAI S/O MOHAN PAI,
AGED ABOUT 35 YEARS,
OCC. PRIVATE EMPLOY,
R/O. 56/A, "SHRINIDHI NILAYA",
5TH CROSS, PRAMOD LAYOUT,
BANGALORE.

... PETITIONER

(BY SRI. ATUL.K.ALUR AND
SRI. N.P. VIVEKMEHTA, ADVOCATES)

AND:

1. UNION OF INDIA,
THROUGH ITS SECRETARY (REVENUE),
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI-110 001.
2. THE PRINCIPAL CHIEF COMMISSIONER
OF CENTRAL TAX, NO.1, QUEENS ROAD,
VASANATH NAGAR, BENGALURU-560 001.
3. THE SUPERINTENDENT OF CENTRAL EXCISE
AND CENTRAL TAX, SIRSI RANGE,
CUSTOM BUILDING, BUNDER ROAD,



KUMTA, UTTAR KANNADA DISTRICT-581 343.

4. ASSISTANT COMMISSIONER OF
CENTRAL EXCISE AND CENTRAL TAX,
UTTARA KANNADA DIVISION,
M.G. ROAD, OPP. LIC OF INDIA,
KARWAR-581 301.

... RESPONDENTS

(BY SRI. T. POONKUZHALI, ADVOCATE FOR R1 TO R4)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, SEEKING CERTAIN RELIEFS.

THIS WRIT PETITION IS LISTED FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, AN ORDER IS MADE AS UNDER:

ORAL ORDER

Sri.Atul K.Alur., counsel for the petitioner has appeared through video conferencing.

2. The petition is filed seeking following reliefs:

*"a) Issue a writ of certiorari, or writ of Certiorari quashing the impugned Order Sl. No.MLR-EX-CUS-000-DUK-ASC-MTH-01-22-23/133 dated 01.04.2022 passed by Respondent-4 in **Annexure-"L"**; in so far as the petitioner is concerned.*

b) Issue Writ of Declaration or Writ in the nature of Declaration, declaring that, the services provided by the petitioner will fall under negative list under section 66 D(d) of the Service Tax.



c) Issue Writ of Declaration or Writ in the nature of Declaration declaring that, the services provided by the petitioner to the Karnataka Forest Department, Government of Karnataka is falling under negative list under section 66 D (d) of Service Tax.

d) Issue Writ of Declaration, or Writ in the nature of Declaration that, the Certificate issued by the Forest Department Government of Karnataka is binding on the respondents.

e) Issue any other Writ or Directions deemed fit, in the facts and circumstances of the case, including the cost of the Writ Petition, in the interest of justice and equity."

3. Heard the arguments and perused the Writ papers with utmost care.

4. The issue involved in the present Writ Petition is squarely covered by the decision of the Principal Bench at Bengaluru in W.P.No.11154/2023 (T-IT) along with connected matters disposed of on the 03rd day of July 2024.

The captioned Writ Petition is also disposed of in terms of the order dated 03.07.2024 passed in W.P.No.11154/2023 (T-IT) along with connected matters.



5. The Writ of Certiorari is ordered. The Order dated 01.04.2022 passed by Respondent-4 in Sl.No.MLR-EX-CUS-000-DUK-ASC-MTH-01-22-23/133 vide Annexure-L is quashed as far as the petitioner is concerned. The petitioner is now relegated before the fourth respondent to submit a reply to the show cause notice and the authority concerned is directed to consider the reply that would be submitted by the petitioner and pass orders in accordance with the law.

6. Resultantly, the Writ Petition is ***allowed and remanded.***

**Sd/-
(JYOTI M)
JUDGE**

MRP
LIST NO.: 1 SL NO.: 47