



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD
DATED THIS THE 26TH DAY OF FEBRUARY 2026
BEFORE
THE HON'BLE MRS JUSTICE K.S.HEMALEKHA
WRIT PETITION NO. 109861 OF 2025 (T-RES)

BETWEEN:

M/S SRI. RAGHAVENDRA TRANSPORT COMPANY
A PROPRIETARY CONCERN,
HAVING ITS PRINCIPAL PLACE OF BUSINESS
AT SY. NO.372/C, DASHAMAPURA VILLAGE,
HAGARIBOMMANAHALLI, BELLARI-583 212,
REPRESENTED BY ITS PROPRIETOR,
MR. RAJKUMAR KRISHNAN NAIR.

...PETITIONER

(BY SRI. MAHANTESH R.PATIL, ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES (ENF) -1,
HAVING OFFICE AT RAGHAVENDRA COLONY,
2ND STAGE, 6TH CROSS, BELLARI-583 101.
2. ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (AUDIT-2),
HAVING OFFICE AT VANIJYA TERIGE BHAVAN,
2ND FLOOR, 2ND STAGE, 6TH CROSS,
RAGHAVENDRA COLONY, ANANTHPUR ROAD,
BELLARI-583 101.

...RESPONDENTS

(BY SRI. PRAVEEN K.UPPAR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION QUASHING THE SHOW CAUSE NOTICE DATED 25.04.2024 BEARING NO. ACCT/ENF-1/BLY/2024-25 ISSUED BY THE RESPONDENT NO. 1, IN RESPECT OF THE PETITIONER UNDER SECTION 73 OF THE CGST/KGST ACT FOR THE FINANCIAL YEAR 2020-21 (ANNEXURE A); AND ETC.





THIS WRIT PETITION COMING ON FOR **ORDERS** THIS DAY, THE COURT MADE THE FOLLOWING:

CORAM: THE HON'BLE MRS JUSTICE K.S.HEMALEKHA

ORAL ORDER

1. Learned counsel for the petitioner submits that the petitioner has already approached the Appellate Authority under Section 107 of the KGST Act and, in view thereof, does not intend to pursue the present writ petition. A memo seeking withdrawal of the writ petition has been filed, which reads as under:

"MEMO FOR WITHDRAWAL WITH LIBERTY

The undersigned counsel for the Petitioner, on instructions, humbly pray that this Hon'ble Court may be pleased to permit the present petition to be withdrawn, with a liberty to file a similar matter by further relying upon certain documents, such may be done in the best interests of justice and equity."

2. Memo is taken on record.
3. Writ petition is **dismissed as withdrawn**.

**Sd/-
JUSTICE K.S.HEMALEKHA**