HC-KAR

NC: 2026:KHC-D:1505
WP No. 100137 of 2026

IN THE HIGH COURT OF KARNATAKA, AT DHARWAD

DATED THIS THE 3RD DAY OF FEBRUARY 2026

BEFORE

THE HON'BLE MRS JUSTICE K.S.HEMALEKHA

WRIT PETITION NO. 100137 OF 2026 (S-RES)

BETWEEN:

SRI. SHANKAR S/O. LATE APPANNA BORAGALL
AGE: 41 YEARS, OCC: UNEMPLOYED,
762/C, 2ND STAGE, R.C.NAGAR,
BELAGAVI-590006.

...PETITIONER

(BY SRI. V.S.KALASURMATH, ADVOCATE)

AND:

1. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,
C.R.BUILDING, TWINS ROAD,
BENGALURU-560001.

2. THE JOINT COMMISSIONER (PCCO)
CENTRAL TAX, BENGALURU ZONE,
P.B.NO.-5400, C.R.BUILDING,
TWINS ROAD, BENGALURU-560001.

3. THE ADDITIONAL COMMISSIONER,
OFFICE OF COMMISSIONER OF CGST
AND CENTRAL EXCISE (APPEALS) NO.71,
CLUB ROAD, BELAGAVI-590001.

...RESPONDENTS

(BY SRI. GIRISH HULMANI, ADVOCATE)

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 BY QUASHING THE IMPUGNED ENDORSEMENT BEARING NO. II/31/28/2024-ADMN AND ESTT COMMR CGST BENGALURU/3084/2024 DATED 02.09.2024 ISSUED BY THE RESPONDENT NO.2 VIDE ANNEXURE-A AND ETC.

THIS WRIT PETITION COMING ON FOR **PRELIMINARY HEARING** THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

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

ORAL ORDER

1. The petitioner has called in question the impugned endorsement dated 02.09.2024 issued by Respondent No.2 - the Joint Commissioner (PCCO), Central Tax, Bengaluru (Annexure-A).

2. Learned counsel for the respondents submits that the petitioner's father was appointed as an Assistant Commissioner in the office of the Additional Commissioner, Office of Commissioner of CGST and Central Excise-respondent No.3 (Appeals) and the grievance raised by the petitioner falls within exclusive jurisdiction of the Central Administrative Tribunal and consequently the writ petition is not maintainable before this Court.

3. The aforesaid factual aspect relating to the appointment of petitioner's father in the department

under Respondent No.3 is not disputed by the petitioner.

4. In view of the admitted position and having regard to the statutory remedy available before the Central Administrative Tribunal, the writ petition is not maintainable.

5. Accordingly, the writ petition is ***dismissed as not maintainable***. Liberty is reserved to the petitioner to approach the Central Administrative Tribunal for redressal of his grievance. The time spent by the petitioner in prosecuting the present proceedings before this Court shall be excluded for the purpose of limitation, as permissible in law.

6. Registry to return the original/certified copies of the documents to the petitioner, after keeping Xerox copies in the file.

Sd/-
JUSTICE K.S.HEMALEKHA

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Ct:VH/List No.: 1 Sl No.: 21