IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 25TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 202024 OF 2025 (T-RES)

BETWEEN:

Sri SANJU UMALU CHAVAN
AGED 37 YEARS,
OCC : PWD CLASS-1 CONTRACTOR,
RESIDING AT MAHADEV NAGAR,
JALAGERI, VIJAYAPURA – 586104.

...PETITIONER

(BY SRI. SANDEEP VIJAYKUMAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA,
FINANCE DEPARTMENT,
II FLOOR, VIDHANA SOUDHA,
BENGALURU 560001.
(REP BY ADDL CHIEF SECRETARY)

2. THE GOODS AND SERVICES TAX COUNCIL,
JANPATH, CONNAUGHT PLACE,
NEW DELHI – 110001.
(REP BY SPECIAL SECRETARY)

3. COMMISSIONER OF COMMERCIAL TAXES,
GOVERNMENT OF KARNATAKA,

VANIJYA THEREIGE KARYALAYA,
KALIDASA MARG, 1ST MAIN ROAD,
GANDHINAGAR, BENGALURU 560009.

4. THE EXECUTIVE ENGINEER,
KARNTAKA NEERAVARI NIGAM LTD.,
HBC DIVISION, ATHATNI,
TQ.ATHANI, DIST.BELAGAVI – 590001.

...RESPONDENTS

(BY SRI. SHESHADRI JAISHANKAR M., AGA FOR R1 AND R3;
SRI GIRISH HULIMANI, ADVOCATE FOR R2;
SRI KRUPASAGAR PATIL, ADVOCATE FOR R4)

This WRIT PETITION is FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO A) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF MANDAMUS DIRECTING RESPONDENT NO.4 TO PAY THE DIFFERENTIAL GST AMOUNT (BEING THE DIFFERENCE BETWEEN GST AND VAT) BY COMPLYING WITH THE ORDER OF THIS HONOURABLE COURT IN WP NO.9721/2019 AND OTHER CONNECTED MATTERS DISPOSED ON 11.04.2023 AND WP NO.13167/2024 DISPOSED DATED 29.10.2024 AS PER THE REPRESENTATIONS DATED 05.05.2021, 22.08.2023 AND 20.09.2024 PRODUCED AT ANNEXURE-C, C-1 AND C-2; B) ISSUE A WRIT OR SUCH OTHER ORDER DIRECTING THE RESPONDENT NO.1 - STATE GOVERNMENT, TO ISSUE A CIRCULAR / POLICY TO ADDRESS THE ISSUE OF PAYMENT OF GST ON WORKS CONTRACT WHICH ARE EXECUTED UNDER VAT REGIME WHEREIN, GST IS NOT PAID BY RESPONDENT NO.4 BUT IS LEVIED AND PAID BY THE PETITIONER TO THE GST DEPARTMENT; C) PASS SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE UNDER THE CIRCUMSTANCES OF THE CASE, IN THE ENDS OF JUSTICE.

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

CORAM: HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

ORAL ORDER

1. This writ petition under Article 226 of the Constitution of India is filed seeking for the following reliefs:-

a) Issue a writ or such other order in the nature of mandamus directing respondent No.4 to pay the differential GST amount (being the difference between GST AND VAT) by complying with the order of this Hon'ble court in WP No.9721/2019 and other connected matters disposed on 11.04.2023 and WP No.13167/2024 disposed dated 29.10.2024 as per the representations dated 05.05.2021, 22.08.2023 and 20.09.2024 produced at Annexures-C, C-1 and C-2;

b) Issue a writ or such other order directing the respondent No.1- State Government, to issue a circular / policy to address the issue of payment of GST on works contract which are executed under VAT regime wherein, GST is not paid by respondent No.4 but is levied and paid by the petitioner to the GST department;

c) Pass such other orders as may be deemed appropriate under the circumstances of the case, in the ends of justice.

2. Heard the learned counsel for the parties.

3. Petitioner claims that he is a Class-I Civil Contractor undertaking Government civil works through tender process from various government departments, undertakings etc. and he has registered himself under the

provisions of the Karnataka Value Added Tax as a Dealer and after coming into force of the Goods and Services Tax Act, 2017 (for short, GST Act, 2017), he has also registered himself as a taxable person under the said GST Act, 2017 and has obtained independent GST registration number. The change in regime from KVAT to GST resulted in certain excess amount being paid by the petitioner to the Government authorities and therefore the petitioner has made certain representations for refund of the same. Since the same is not considered, the petitioner is before this Court.

4. Learned counsel for the parties submit that the Co-ordinate Bench of this Court has disposed of several similar petitions and they refer to one such order at Annexure-D in WP No.13167 of 2024, disposed of on 29.10.2024 and submits that this writ petition may be disposed of in terms of the said order.

5. The said submission is placed on the record.

6. The writ petition is **disposed of** in terms of the orders passed by the Co-ordinate Bench of this Court in W.P.No.13167 of 2024 and in WP No.9721 of 2019.

7. Petitioner is given liberty to submit a detailed representation to the respondent No.4 enclosing all the necessary particulars. Upon such representation, respondent No.4 is directed to consider the same and refund the amount due, if any, to the petitioner within a period of eight weeks thereafter.

8. This Writ petition accordingly stands ***disposed of***.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE

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List No.: 1 Sl No.: 2