HC-KAR

NC: 2026:KHC-K:3565
WP No. 201763 of 2025

IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 23RD DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 201763 OF 2025 (T-RES)

BETWEEN:

BALU SITU PAWAR
AGED: 54 YEARS, OCCU: CIVIL CLASS-1 CONTRACTOR,
MAKHANAPUR,
LT, 1, TQ./DIST. VIJAYAPURA: 586119.

...PETITIONER

(BY SRI. SANDEEP VIJAYKUMAR PATIL, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
FINANCE DEPARTMENT, II FLOOR,
VIDHANA SOUDHA BENGALURU 560 001
(REP BY ADDL CHIEF SECRETARY)

2. THE GOODS AND SERVICES TAX COUNCIL
JANPATH, CONNAUGHT PLACE,
NEW DELHI - 110 001
(REP BY SPECIAL SECRETARY)

3. COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF KARNATAKA
VANIJYA THEREIGE KARYALAYA,
KALIDASA MARG, 1ST MAIN ROAD,

GANDHINAGAR, BENGALURU-560 009

4. THE EXECUTIVE ENGINEER
KARNATAKA NEERAVARI NIGAM LTD.,
HBC DIVISION, ATHANI, TQ. ATHANI,
DIST. BELAGUM.

5. THE EXECUTIVE ENGINEER
KARNATAKA THANDA DEVELOPMENT CORPORATION
LTD., BENGALURU.

…RESPONDENTS

(SRI. MALLIKARJUNA SAHUKAR, AGA FOR R1 & R3;
SRI. GIRISH HULIMANI, ADV. FOR R2;
SRI. KRUPA SAGAR PATIL, ADV. FOR R4)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 OF THE CONSTITUTION OF INDIA, PRAYING TO (A) ISSUE A WRIT OR SUCH OTHER ORDER IN THE NATURE OF MANDAMUS DIRECTING RESPONDENT NOs.4 AND 5 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 20.09.2024 PRODUCED AT ANNEXURE-C AND C1, ETC.,

THIS PETITION, COMING ON FOR PRL. 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 and 5 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 be for the high court at Karnataka Kalaburagi and WP No.13167/2024 disposed dated 29-10-2024 as per the representations dated 20.09.2024 produced at Annexures-C and C-1

b) Issue a writ or such other order directing the respondent No.1 state Govt, 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 and 5 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 the Goods and Services Tax Act, 2017, he has also registered himself as a taxable person under the said Act 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 petition submit that the Co-ordinate Bench of this Court has disposed of several similar petitions and he has referred to one such order 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 WP 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 to the petitioner within a period of eight weeks thereafter.

8. This Writ petition is accordingly stands disposed of.

Sd/-
(S.VISHWAJITH SHETTY)
JUDGE

SVH
List No.: 1 Sl No.: 4