



IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 27TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

WRIT PETITION NO. 201946 OF 2023 (T-RES)

BETWEEN:

SRI SHARANA GOWDA S/O BASANA GOWDA,
AGED ABOUT 54 YEARS,
R/ AT B.GANEKAL DEVADURGA,
RAICHUR-584116.

...PETITIONER

(BY SRI. HANUMANTH M. GILKI AND
SRI PRADEEP PATIL, ADVOCATES)

AND:

1. THE COMMISSIONER OF COMMERCIAL TAX,
DEPARTMENT OF GST,
GANDHI NAGAR, NEAR POTHYS SHOWROOM,
BENGALURU-560 003.
2. THE COMMISSIONER OF CGST,
QUEENS ROAD,
BENGALURU- 560 001.
3. THE ASST. COMMISSIONER OF COMMERCIAL TAXES,
(LGSTO)-530, RAICHUR-584101.

...RESPONDENTS

(BY SRI MALLIKARJUN SAHUKAR, AGA FOR R1;
SRI GIRISH HULIMANI, ADVOCATE FOR R2 & R3)



THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO A) ISSUE A WRIT, ORDER OR DIRECTION IN THE NATURE OF CERTIORARI TO QUASH THE IMPUGNED DEMAND NOTICE DATED 16.02.2023 VIDE ORDER NO.ACCT-LGSTO-530/RCR/73/2022-23/2522 ISSUED BY THE RESPONDENT NO.3 PRODUCED AS ANNEXURE-G. B) ISSUE A WRIT, ORDER OR DIRECTION IN THE NATURE OF MANDAMUS DIRECTING THE RESPONDENTS TO ACCEPT THE INPUT TAX CREDIT FOR THE YEAR 2017/18 IN ITS ENTIRETY AS SOUGHT IN THE REPRESENTATION DATED 19.04.2023 PRODUCED AS ANNEXURE-H; C) PASS SUCH OTHER ORDERS/DIRECTIONS CONSIDERING THE FACTS AND CIRCUMSTANCES OF THE CASE.

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

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

ORAL ORDER

Learned counsel for the petitioner submits that this writ petition may be dismissed as withdrawn. He has filed a memo to the said effect.

2. Said submission and memo is taken on record.
3. Petition is ***dismissed*** as withdrawn.

**Sd/-
(S.VISHWAJITH SHETTY)
JUDGE**

SN/List No.: 1 Sl No.: 35
CT:PK