

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 12TH DAY OF JUNE 2024

BEFORE

THE HON'BLE MR. JUSTICE S. SUNIL DUTT YADAV

WRIT PETITION NO. 13322 / 2024 [T RES]

13/03/24

Mohammed
Shakeeb

21 JUN 2024

PETITIONER

M. S. SERVICE STATION
LOCATED AT VEDA PUMP HOUSE,
N H 206, KADUR,
CHIKKAMAGALURU,
KARNATAKA-577 548,

THROUGH ITS PROPRIETOR,
MR. SHIVA KUMAR.M,
S/O. MADHAVA,
AGE ABOUT 52 YEARS,
R/O. BHOVI COLONY,
SUBHASH NAGARA, KADUR,
CHICKMAGALURU,
KARNATAKA-577 548.

By Sri: MOHAMMED SHAKEEB, ADV
Vs

RESPONDENTS:

1. UNION OF INDIA
THROUGH ITS SECRETARY,
GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NORTH BLOCK,
NEW DELHI-110 001.
2. ASSISTANT COMMISSIONER
MYSURU AUDIT CIRCLE-2,
CENTRAL GOODS AND SERVICES TAX,
2ND FLOOR, VINAYA MARGA,
SIDDHARTHA NAGAR,
MYSURU-570 011.
3. SUPERINTENDENT OF CENTRAL TAX
AUDIT GROUP-22,
MYSURU AUDIT CIRCLE-2,
CENTRAL GOODS AND SERVICES TAX,
2ND FLOOR, VINAYA MARGA,
SIDDHARTHA NAGAR,
MYSURU-570 011.



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4 . SUPERINTENDENT OF CENTRAL TAX
CHIKMAGALURU NORTH RANGE,
C.R. BUILDING, COURT ROAD,
CHIKMAGALURU-577 101.

SRI. JEEVAN J NEERALGI, ADV FOR RESPONDENTS.

Whereas, a Writ Petition filed by the above named petitioner under Article 226 & 227 of the constitution of India, has been registered by this Court.

After hearing, the Court made the following:

ORDER
(Video Conferencing/Physical Hearing)

[COPY OF THE ORDER DATED 12.06.2024 IS ENCLOSED SEPARATELY]

NOTE: Annexure A to the writ petition is the copy of the impugned order-in-original dated: 04.11.2023 bearing DIN No.20231157YY0000000C28 passed by the 4th respondent.



111-1-6-21/6/24
I/C ASSISTANT REGISTRAR
R
21/6/24

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
[M/S. M. S. SERVICE STATION VS. UNION OF INDIA AND
OTHERS]

SSDYJ

12.06.2024

(VIDEO CONFERENCING / PHYSICAL HEARING)

ORDER

Heard Sri. Sameer Gupta, learned counsel appearing on behalf of the petitioner.

Contentions are raised that Rules 101(2), 101(3) and 101(4) of the Central Goods and Services Rules, 2017 are ultra-vires to Section 65 of the Central Goods and Services Tax Act, 2017.

In light of the contention that the show cause notice has been issued without awaiting finalization of objections raised to the audit report, there would be stay of Annexure-A.

Sri. Jeevan J. Neeralgi, learned counsel is directed to accept notice for respondents.

Statement of objections advertising to the contentions of the petitioner to be filed by the next date of hearing.

The Revenue is at liberty to move for modification of the order upon filing of statement of objections.



List this matter after three weeks.

Sd/-
JUDGE

COPY

111 - 21/6/24
Assistant Registrar
High Court of Karnataka
Bengaluru - 560 001

VP
List No.: 1 SI No.: 11

21/6/24



TRUE COPY
21/6/24
Section Officer
High Court of Karnataka
Bengaluru - 560 001

- a) The date on which the application was made..... 21/6/24
- b) The date on which charges and addl. charges. If any, are called for.....
- c) The date on which the charges and addl. charges. If any, are deposits.....
- d) The date on which the copy is ready..... 21/6/24
- e) The date of notifying that the copy is ready for delivery..... 21/6/24
- f) The date on which copy is delivered to the application..... 21/6/24