



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 16<sup>TH</sup> DAY OF APRIL, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE SACHIN SHANKAR**

**MAGADUM**

**WRIT PETITION NO. 7904 OF 2026 (GM-TEN)**

**BETWEEN:**

M/S ASN INFRA  
A PARTNERSHIP FIRM  
HAVING ITS PRINCIPAL PLACE OF BUSINESS AT NO.  
68, 1<sup>ST</sup> CROSS, NIMISHAMBA LAYOUT,  
KUVEMPU NAGAR, MYSURU - 570023  
REPRESENTED BY ITS MANAGING PARTNER  
SRI M. NATARAJ  
S/O LATE K. MUTHUSHETTY  
AGED ABOUT 64 YEARS  
RESIDING AT NO. 68, 1<sup>ST</sup> CROSS,  
NIMISHAMBA LAYOUT,  
KUVEMPU NAGAR,  
MYSURU-570023

...PETITIONER

(BY SMT. LAKSHMI MENON., ADVOCATE)

**AND:**

1. THE STATE OF KARNATAKA  
REPRESENTED BY ITS PRINCIPAL SECRETARY,  
RURAL DEVELOPMENT AND PANCHAYAT RAJ  
DEPARTMENT,  
M.S. BUILDING,  
DR. B.R. AMBEDKAR VEEDHI,  
BENGALURU-560001





2. THE EXECUTIVE ENGINEER  
RDPR PROJECT DIVISION,  
MYSURU-570001
3. THE SUPERINTENDENT ENGINEER  
PRE CIRCLE,  
MYSURU-570001
4. THE CHIEF OPERATING OFFICER (COO)  
KARNATAKA RURAL ROAD DEVELOPMENT  
CORPORATION,  
3RD FLOOR, GRAMEENABHIVRUDHI BHAVANA,  
ANAND RAO CIRCLE,  
BENGALURU-560009

...RESPONDENTS

(BY SMT. NAVYA SHEKAR, AGA FOR R1 TO R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE ISSUE A WRIT OF CERTIORARI OR IN THE NATURE OF CERTIORARI TO SET ASIDE THE FOLLOWING IMPUGNED NOTICES

I. COMMUNICATION/NOTICE BEARINGNO. SL.NO.KE/RDPR/Y.V/M/TECHNICAL/NGNRYPH.IV/2024-2025/229DATED 04.07.2024 ANNEXURE-F

II. COMMUNICATION/NOTICE BEARING NO. SL.NO.KE/RDPR/Y/V/M/TECHNICAL/NGNRY PH.IV/2024-2025/412 DATED 27.08.2024-ANNEXURE-F2

III. COMMUNICATION/ NOTICE BEARING NO. SI.NO. KE/RDPR/Y.V/M/TECHNICAL/NGNRY PH.IV/2024-2025/420 DATED 27.08.2024-ANNEXURE-F3

IV. COMMUNICATION / 3RD NOTICE BEARING NO. SI.NO.KE/RDPR/Y.V/M/TECHNICAL/NGNRY PH.IV/2024-2025/627 DATED 30.10.2024ANNEXURE-FSV.

COMMUNICATION FINAL NOTICE BEARING NO. SL.NO.SKE/R.D.P.R.E.Y.U.V/CH. NAGARA 2025-2026/83 28.10.2025-ANNEXURE-F6 DATED

VI. COMMUNICATION/FINAL NOTICE BEARING NO. SL.NO.KE/RDPR/Y.V/M/TECHNICAL/NGNRY PH.IV



(MAINTENANCE)/2025-2026/538 DATED 25.11.2025-  
ANNEXURE-F7 AND ETC;

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

CORAM: HON'BLE MR. JUSTICE SACHIN SHANKAR MAGADUM

**ORAL ORDER**

This captioned writ petition is filed seeking for the  
following reliefs;

- A. *Issue a writ of Certiorari or in the nature of  
Certiorari to set aside the following Impugned  
Notices:*
- i. *Communication/Notice bearing No. Sl.No.-  
KE/RDPR/Y.V/M/Technical/NGNRY Ph.IV/2024-  
2025/ 229 dated 04.07.2024- Annexure-F;*
  - ii. *Representation submitted by the Petitioner  
seeking reimbursement of GST dated  
19.06.2024, with acknowledgment dated  
27.06.2014 Annexure-EL;*
  - iii. *Representation/Follow up letter submitted by the  
Petitioner seeking reimbursement of GST dated  
15.07.2024 further requesting the Respondent  
No.2 to follow the Orders passed in Sri  
Chandrashekaraiyah v State of Karnataka, WP  
No.9721/2019 Annexure-E2;*



- iv. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 17.09.2024-Annexure-E3;*
  - v. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 04.12.2024, with acknowledgment dated 05.12.2024 Annexure-E4; and*
  - vi. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 21.11.2025, with acknowledgment dated 25.11.2025, highlighting the delay of 18 months in reimbursement as asked for Annexure-E5.*
- C. *Issue a Writ of Mandamus directing the Respondents to execute an appropriate supplementary agreement incorporating the applicable GST component for the pending re-asphalting works under Agreement No.53/2017-18 (Annexure - B), before insisting upon further performance by the petitioner;*
- D. *Declare that the Respondents cannot compel the Petitioner to execute the pending re-asphalting works without incorporating or reimbursing the applicable GST component in accordance with law;*
- E. *Declare that the delay in execution of re-asphalting works, occasioned by the Respondents failure to reimburse GST shall not be treated as breach attributable to the Petitioner:*



- F. *Issue a Writ of Mandamus directing the Respondents to release the Performance Security and Further Security Deposits withheld in respect of the above Agreements, or in the alternative, restrain the Respondents from invoking, forfeiting or otherwise appropriating the said deposits pending compliance with the law;*
- G. *Restrain the Respondents from initiating any coercive or penal action against the Petitioner, including but not limited to invocation of security deposits, recovery proceedings, blacklisting, debarment or any other disabling measure, in respect of the subject contracts, on account of non-completion of re-asphalting attributable to non-reimbursement of GST;*
- H. *In the alternative, direct the Respondents to pass a reasoned order on the following Petitioner's letters within a time-bound period to be fixed by this Hon'ble Court:*
  - i. *Representation submitted by the Petitioner seeking reimbursement of GST dated 19.06.2024-Annexure-E;*
  - ii. *Representation submitted by the Petitioner seeking reimbursement of GST dated 19.06.2024, with acknowledgment dated 27.06.2024 -Annexure-EI;*



- iii. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 15.07.2024 further requesting the Respondent No. 2 to follow the Orders passed in Sri Chandrashekaraiyah v. State of Karnataka, WP No. 9721/2019 Annexure-E2;*
- iv. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 17.09.2024-Annexure-E3;*
- v. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 04.12.2024, with acknowledgment dated 05.12.2024 Annexure-E4; and*
- vi. *Representation/Follow up letter submitted by the Petitioner seeking reimbursement of GST dated 21.11.2025, with acknowledgment dated 25.11.2025, highlighting the delay of 18 months in reimbursement as asked for Annexure-E5.*

*I. Grant such other order or direction as this Hon'ble Court may deem fit in the interest of justice and equity.*

2. The petitioner claims entitlement for payment of differential tax under the Goods and Services Tax (GST) regime in respect of payments made on or after



01.07.2017. In this regard, the petitioner has submitted a representation to respondent No.2 seeking reimbursement /payment of the differential tax in terms of the order passed by this Court in W.P.No.9721/2019. Alleging inaction on the part of the respondents in considering the said representation, the present writ petition is filed.

3. The Co-ordinate Bench of this Court in an identical set of facts has substantially addressed the core issue raised in the captioned writ petition in W.P.No.588/2025, which in turn has relied upon the judgment rendered in W.P.No.25764/2023.

4. Learned counsel submits that in identical circumstances the Co-ordinate Bench has issued a direction to the authorities to reimburse the GST amount. It is therefore contended that a similar direction issued to the respondents to consider the petitioner's claim for reimbursement of differential GST would meet the ends of justice.



5. *Per-contra*, learned AGA submits that the petitioner has only produced a statement indicating the alleged payment of GST. It is contended that in the absence of supporting documents evidencing actual payment/deposit of GST, the authorities are not in a position to examine the petitioner's representation. On instructions, learned counsel submits that if the petitioner furnishes the necessary supporting documents evidencing payment of GST, the same would be examined and appropriate orders would be passed within 30 days from the date of receipt of such documents.

6. Recording the aforesaid submission, this Court proceeds to pass the following:

**ORDER**

- (i) The writ petition is allowed.
- (ii) The petitioner shall furnish supporting documents evidencing payment of GST to respondents within 15 days



from the date of receipt of a copy of this order.

- (iii) Upon receipt of such documents, respondents shall examine the petitioner's claim and pass appropriate orders in accordance with law within 30 days thereafter.

**Sd/-**  
**(SACHIN SHANKAR MAGADUM)**  
**JUDGE**

NBM  
List No.: 1 Sl No.: 81