



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28<sup>TH</sup> DAY OF MARCH, 2025

BEFORE

THE HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 1046 OF 2025 (T-RES)

**BETWEEN:**

M/S GOLDEN SEAMS INDUSTRIES PRIVATE LIMITED  
A COMPANY INCORPORATED UNDER COMPANIES ACT 2013  
HAVING ITS REGISTERED OFFICE AT NO.7,  
MAKALI VILLAGE, DASANAPURA HOBLI,  
HEGGADADEVANA PURA, NELAMANGALA TALUK,  
BANGALORE – 562 123.  
REPRESENTED BY ITS DIRECTOR,  
SRI SUBHASH JANGIR,  
S/O MOHAN LAL JANGIR,  
AGED ABOUT 52 YEARS,

...PETITIONER

(BY SRI. RAJU H. Y., ADVOCATE)

**AND:**

1. THE STATE OF KARNATAKA  
REPRESENTED BY ITS SECRETARY,  
DEPARTMENT OF FINANCE,  
VIDHANA SOUDHA, AMBEDKAR VEEDI,  
BENGALURU – 560 001
2. THE COMMISSIONER OF COMMERCIAL TAXES,  
VANIJYA THERIGE KARYALAYA,  
KALIDASA MARG, GANDHI NAGAR,  
BENGALURU – 560 009.
3. THE JOINT COMMISSIONER OF COMMERCIAL TAXES (ADMIN)  
DIVISION GS OFFICE-6, 2<sup>ND</sup> FLOOR,  
KIADB BUILDING, 14<sup>TH</sup> CROSS,  
PEENYA 2<sup>ND</sup> STAGE,  
BENGALURU – 560 047.





4. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAX,  
LGST OFFICE-066, DGSTO-06,  
1<sup>ST</sup> FLOOR, KIADB BUILDING,  
14<sup>TH</sup> CROSS, PEENYA 2<sup>ND</sup> STAGE,  
BENGALURU – 560 047.

...RESPONDENTS

(BY SRI. HEMA KUMAR K., AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER BEARING NO. ACCT/LGSTO-066/RFD/133/2024-25 DATED 30.11.2024 PASSED AND SUMMARY OF THE SAID ORDER ISSUED IN FORM-GST-RFD-06 ARN NO. ZD2911241757551 DATED 30.11.2024 (ANNEXURE-A) BY THE 4<sup>TH</sup> RESPONDENT.

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

CORAM: HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

### **ORAL ORDER**

In this petition, the petitioner seeks the following reliefs:

- “a. Issue a writ or order in the nature of Certiorari, to quash the Order bearing No. ACCT/LGSTO-066/RFD/133/2024-25 dated 30.11.2024 passed and summary of the said order issued in FORM-GST-RFD-06 ARN No. ZD2911241757551 dated 30.11.2024 (ANNEXURE-A) by the 4<sup>th</sup> Respondent;*
- b. Issue writ, order or direction in the nature of Mandamus directing the 4th Respondent to allow the refund claim filed by the Petitioner in FORM-GST-RFD-01 ARN: AA2908240175821 dated 08.08.2024 (ANNEXURE-B) and sanction refund of unutilized ITC of Rs.81,32,534/- for the period May, 2024 in terms of Proviso to section 54(3) of CGST/KGST Act, 2017 r/w Rule 89(4) of*



*CGST/KGST Rules, 2017 with interest under section 56 of CGST/KGST Act, 2017; and*

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

2. Heard learned counsel for the petitioner and learned AGA for the respondents and perused the material on record.

3. A perusal of the material on record will indicate that pursuant to the refund claim dated 08.08.2024 submitted by petitioner, respondent No.4 – Assistant Commissioner initiated refund proceedings during the course of which respondent No.3 – the Joint Commissioner issued a Communication dated 27.11.2024 to the Assistant Commissioner directing him to issue a show-cause notice to the petitioner, the registered tax payer, who submitted a reply pursuant to which respondent No.4 – Assistant Commissioner passed the impugned order rejecting the refund claim of the petitioner, who is before this Court by way of the present petition.

4. Per contra, learned AGA for the respondents submitted that there is no merit in the petition and that the same is liable to be dismissed.



5. As rightly contended by the learned counsel for the petitioner that despite the petitioner submitting reply along with documents to the show-cause notice dated 29.11.2024, issued by respondent No.4, respondent No.4 has not provided sufficient or reasonable opportunity to the petitioner, nor has followed the relevant procedure or statutory procedure nor considered documents produced by the petitioner, thereby violating principles of natural justice, warranting interference of this Court in the present petition.

6. In the result, I pass the following:

**ORDER**

- i. The petition is **allowed**.
- ii. The impugned order at Annexure-A dated 30.11.2024 passed by respondent No.4 is hereby set aside.
- iii. The matter is remitted back to respondent No.4 for reconsideration afresh, in accordance with law.
- iv. The petitioner shall appear before respondent No.4 on 21.04.2025 without awaiting further notice.
- v. Liberty is reserved in favour of the petitioner to file pleadings, documents, etc., before respondent No.4, who shall consider the same, in accordance with law.



- vi. Respondent No.4 shall consider the refund claim of the petitioner and take appropriate decision / pass appropriate order, in accordance with law, within a period of one month from 21.04.2025.
- vii. Immediately upon respondent No.4 passing appropriate orders, in accordance with law, as stated supra, respondent No.3 shall consider the said order and proceed further, in accordance with law, in terms of the Circular dated 18.03.2021, issued by the Commissioner of Commercial Taxes.

**Sd/-  
(S.R.KRISHNA KUMAR)  
JUDGE**