HC-KAR
CNR: KAHC010065922026

NC: 2026:KHC:55821
WP No. 3002 of 2026
C/W WP No. 3661 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 7TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 3002 OF 2026 (T-RES)

C/W

WRIT PETITION NO. 3661 OF 2026 (T-RES)

IN WP No. 3002/2026

BETWEEN:

THE LEAD FACTORY
REPRESENTED BY ITS PROPRIETOR,
SRI.CHETAN NARAYAN
S/O SRI. NARAYAN,
AGED ABOUT 32 YEARS,
PLOT NO.98-G, PHASE - II,
JIGANI INDUSTRIAL AREA,
ANEKAL TALUK,
BENGALURU - 560 105.

...PETITIONER

(BY SRI. SURENDRAN J G THUMBUCHETTY,
ADVOCATE)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

AND:

1. THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES.,
(LOCAL GOODS AND SERVICES
TAX OFFICE DGSTO-04,
VTK - 2, KORAMANGALA,
BENGALURU - 560047.

2. THE STATE OF KARNATAKA
REPRESENTED BY ITS
FINANCE SECRETARY,
VIDHANA SOUDHA,
BENGALURU - 560 001.

3. THE UNION OF INDIA
REPRESENTED BY ITS
FINANCE SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NEW DELHI-110 001.

...RESPONDENTS

(BY SMT. MALAVIKA PRASAD, HCGP FOR R1 & R2;
SRI. NIRMAL MATHEW ,ADVOCATE FOR R3)

THIS WP IS FILED UNDER ARTICLE 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO-QUASH THE ORDER NO.NIL DATED 07-09-2025 (ANNEXURE -B) (IMPUGNED ORDER IS DOWNLOADED FROM THE GST PORTAL) PASSED BY THE FIRST RESPONDENT UNDER RULE 86 OF THE CGST/SGST RULES.

IN WP NO. 3661/2026

BETWEEN:

THE LEAD FACTORY
REPRESENTED BY ITS PROPRIETOR,
SRI.CHETAN NARAYAN
S/O LATE SRI. NARAYAN,
AGED ABOUT 33 YEARS,
PLOT NO.98-G, PHASE - II,
JIGANI INDUSTRIAL AREA,

ANEKAL TALUK,
BENGALURU - 560 105.

...PETITIONER

(BY SRI. SURENDRAN J G THUMBUCHETTY.,
ADVOCATE)

AND:

1. THE ASSISTANT COMMISSONER
OF COMMERCIAL TAXES
(LGSTO - 027), DGSTO 04,
VTK - 2, KORAMANGALA,
BENGALURU - 560047.

2. THE STATE OF KARNATAKA
REPRESENTED BY ITS
FINANCE SECRETARY,
VIDHANA SOUDHA,
BENGALURU - 560001.

3. THE UNION OF INDIA
REPRESENTED BY ITS
FINANCE SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NEW DELHI - 110 001.

...RESPONDENTS

(BY SMT. MALAVIKA PRASAD, HCGP FOR R1 & R2;
SRI. NIRMAL MATHEW ,ADVOCATE FOR R3)

THIS WP IS FILED UNDER ARTICLE 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO-QUASH THE ORDER NO. NIL DATED 07.09.2025 (ANNX-E) (IMPUGNED ORDER IS DOWNLOADED FROM THE GST PORTAL) PASSED BY THE R1 UNDER RULE 86 OF THE CGST/SGST RULES.

HC-KAR
CNR: KAHC010065922026

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

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The learned counsel for the common petitioner seeks leave to file the memos for withdrawal of the petitions.

The memos are accepted and the petitions stand dismissed as withdrawn.

Sd/-
(B M SHYAM PRASAD)
JUDGE

RB
List No.: 1 Sl No.: 38