



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 16115 OF 2026 (T-RES)

BETWEEN:

M/S NUVTEQ SOLUTIONS PRIVATE LIMITED
HAVING ITS REGISTERED OFFICE AT
NO. 203. DEJA VIEW APARTMENTS,
C.V RAMAN NAGAR,
BENGALURU 560016

REPRESENTED BY ITS AUTHORIZED
REPRESENTATIVE
MR. RAJAGOPALAN NAGARAJAN.

...PETITIONER

(BY SRI. DHRUV M PATWARI.,ADVOCATE)

AND:

1. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES
(APPEALS-5) BMTC BUILDING,
6th FLOOR, KORAMANGALA,
BANGALORE 560095.
2. THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES
LGSTO-35, NO. 58, 1st FLOOR,
HAL 2nd STAGE,
DEFENCE COLONY,

Digitally
signed by
VANAMALA
N
Location:
HIGH
COURT OF
KARNATAKA



100 FEET ROAD,
INDIRANAGAR,
BANGALORE 560038.

...RESPONDENTS

(BY SRI.K. HEMA KUMAR., AGA)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE ORDER DATED 28.08.2024 UNDER PASSED U/S 73(9) OF THE KARNATAKA GOODS AND SERVICES TAX ACT/CENTRAL GOODS AND SERVICES ACT, 2017 R/W SEC. 61 OF CGST ACT, 2017 AND SEC. 50 OF CGST ACT/SGST ACT, 2017 PASSED BY THE 2ND RESPONDENT (ANNEXURE -B); B) CONSEQUENTLY, ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION QUASHING THE ORDER IN GST.AP. NO. 560/25-26 U/S 107(11) OF THE SGST ACT, 2017 AND CGST ACT, 2017 DATED 12.06.2025 PASSED BY THE 1 RESPONDENT (ANNEXURE - A); C) DIRECT THE RESPONDENTS TO REFUND THE AMOUNT OF RS. 72,08,960/- (RUPEES SEVENTY TWO LAKH EIGHT THOUSAND AND NINE SIXTY ONLY) ILLEGALLY RECOVERED FROM THE PETITIONER (ANNEXURE G & J), TOGETHER WITH APPLICABLE INTEREST, FROM THE DATE OF SUCH RECOVERY TILL THE DATE OF ACTUAL PAYMENT.

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



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

ORAL ORDER

The petitioner has filed its appeal in GST Appeal No.560/25-26 being aggrieved by the Adjudication Order dated 28.08.2024 [*Annexure-B*] under Section 73[9] of the Karnataka Goods and Services Tax Act/Central Goods and Services Tax Act, 2017 [for short, '*the Act*'] and the relevant provisions thereof. The appeal is rejected by the Order dated 12.06.2025 [*Annexure-A*] on the ground of limitation. The petitioner contends that the respondents have recovered a sum of Rs.72,08,960/- because of a procedural lapse, the petitioner seeks a refund of this amount.

2. Sri Dhruv M Patwari, the learned counsel for the petitioner, submits that this Court must intervene on the ground of jurisdiction and also in view of the orders of this Court in the writ petition in W.P. No.11076/2024. In elaboration, the learned



counsel submits that the petitioner's transaction qualifies as '*export services*' under Section 2[6] of the Act and is therefore a '*zero rate*' supplies but the second respondent has confirmed a Demand for CGST/KGST only on the ground that the petitioner has not furnished a Letter of Undertaking in the prescribed form. Sri K Hemakumar, the learned Additional Government Advocate, is heard in the light of these grounds and the records are perused.

3. It remains indisputable that the second respondent had to consider the nature of the transaction in the light of the relevant provisions, and that there is a failure on this score. Further, this Court, in very similar circumstances, considering the terms of the Circular dated 15.03.2018, has opined thus.

“As can be seen from the aforesaid Circular, non-furnishing/non-submission of LUT/Bond in terms of Rule 96-A of the CGST Rules is not an incurable defect nor can the



HC-KAR

NC: 2026:KHC:27903
WP No. 16115 of 2026

same be said to be mandatory especially when the respondents themselves have permitted the petitioner to file such LUTs/bonds even subsequent to export and the same is permitted to be allowed on ex post facto basis taking into account facts and circumstances of each case including the purpose for availing refund as sought for by the petitioner. However, the respondent No.1 while rejecting refund claim of the petitioner has neither considered nor appreciated the said Circular dated 15.03.2018 and consequently, I deem it just and appropriate to set aside the impugned refund rejection order dated at Anenxure-Z5 and remit the matter back to the first respondent for reconsideration afresh in accordance with law.”

4. It follows from this exposition that a request for refund must be based on a Letter of Undertaking furnished to justify a claim for refund. As neither of these two aspects is considered, this Court is of the view that there must be interference quashing both the impugned Order of Adjudication dated 28.08.2024 and the Order in Appeal in



GST.Appeal No.560/2025-26 [*Annexures - A and B*], restoring the proceedings to the second respondent for reconsideration on the ground of jurisdiction as also the petitioner's entitlement to refund based on the Letter of Undertaking and the second respondent must decide expeditiously, and in any event within eight [8] weeks from the date of receipt of a certified copy of this order. Hence the following:

ORDER

[a] The petition is allowed in part quashing the impugned Adjudication Order dated 28.08.2024 and the Order in Appeal in GST. Appeal No.560/2025-26 [*Annexures - A and B*] restoring the proceedings to the second respondent with liberty to the petitioner to file a certified copy of this order within a week from the date of receipt thereof.



[b] The second respondent is directed to dispose of the proceedings within eight [8] weeks from the date of receipt of a certified copy of this order by a reasoned order permitting the petitioner to place the Letter of Undertaking.

**Sd/-
(B M SHYAM PRASAD)
JUDGE**

AN/-