



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 39512 OF 2025 (T-RES)

BETWEEN:

M/S. SUPER WAVE TECHNOLOGY PRIVATE LIMITED
NO.269, 5TH MAIN, 9TH CROSS,
TATA NAGAR, KODIGEHALLI
BENGALURU- 560 092
(REPRESENTED BY MR.KALIDEVAPURA POLAREDDY
JAGANNATHA REDDY, DIRECTOR
AGED ABOUT 75 YEARS
SON OF LATE SRI.POLA REDDY)
IT IS A PRIVATE LIMITED COMPANY

...PETITIONER

(BY SRI. NAVEEN KUMAR K.S., ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER OF CENTRAL TAX
BANGALORE NORTH-GST COMMISSIONERATE
DIVISION-6, NO.59, FIRST FLOOR,
HMT BHAVAN, BELLARY ROAD,
BENGALURU-560 032
2. THE DEPUTY/ASSISTANT COMMISSIONER
OF CENTRAL TAX



BANGALORE NORTH-GST
COMMISSIONERATE DIVISION-7, NO.59,
FIRST FLOOR,
HMT BHAVAN, BELLARY ROAD,
BENGALURU-560 032

3. THE COMMISSIONER OF CENTRAL TAX
(APPEALS-11)

TTMC, BMTC BUILDING,
4TH FLOOR, OLD AIRPORT ROAD,
DOMLUR,
BENGALURU-560 070

4. THE SUPERINTENDENT OF CENTRAL TAX
(APPEALS-II)

OFFICE OF THE COMMISSIONER
OF CENTRAL TAX (APPEALS-II)
TTMC, BMTC BUILDING,
4TH FLOOR, OLD AIRPORT ROAD,
DOMLUR, BENGALURU-560 070.

...RESPONDENTS

(BY SRI.ARAVIND V.CHARAN, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
APPEAL WITHDRAWAL LETTER VIDE FILE NO.
GAPPL/COM/STP/3864/2025-APPEL-O/O, COMR-CGST-APPL-II-
BENGALURU, DATED: 12.09.2025 IN ANNEXURE-V ISSUED BY
R4.



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

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The petitioner has filed memo for withdrawal which reads
as under:

1. The Petitioner had filed the present writ petition on 19.12.2025 challenging an order dt.12.9.2025 passed by the Commissioner of Central Tax (Appeals), Bengaluru.

2. The issue involved in the present petition relates to the GST Transition period, whereby on import of goods in June 2017, the additional duty of customs and special additional duty of customs was collected of Rs.53,76,839 in the month of September 2017, instead of Integrated Goods and Services Tax (IGST). Upon seeking, Central GST Department's advice credit was taken in GSTR-3B return in the month of September 2017, which was objected by the State authorities in July 2022, and hence refund was claimed under the transition provisions Section 142(3) of the CGST Act, 2017. However, the adjudicating authority and the appellate authority have refused to consider the refund claim on merits. Hence, this petition was filed on 19.12.2025.

3. In the meantime, interest was demanded on the Input Tax Credit (ITC) taken by the State, which was challenged before the appellate authority. The appellate authority, has rejected the appeal without considering the underlying transitional issue narrated above and hence the Petitioner seeks to challenge the said Order dt.05.01.2026 also apart from the Order dt.12.09.2025 already challenged.

4. Hence the, Petitioner seeks liberty and leave to withdraw the present writ petition before this Hon'ble Court and seeks liberty to file a fresh Writ Petition challenging both the appellate orders dt.12.9.2025 and 5.1.2026, in the interest of justice and equity.



2. In the light of the memo, petition is ***dismissed as withdrawn***. Liberty as sought for is reserved. All contentions are kept open.

3. Office to return the original certified copies of the documents produced after retaining photo-stat copies for reference.

4. Learned counsel Sri Aravind V. Chavan accepts notice for respondents. Office to show the name of Sri Aravind V. Chavan learned counsel for Respondents in the cause title.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

TS
List No.: 1 Sl No.: 45