**Abb India Ltd vs Union of India**

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**SooperKanoon Citation** : sooperkanoon.com/1654930

**Court** : Karnataka

**Decided On :** Dec-09-2025

**Judge** : S.R.Krishna Kumar

**Appeal No.** : WP/3294/2020

**Appellant** : Abb India Ltd

**Respondent** : Union of India

**Judgement** :

-1-

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF DECEMBER, 2025 BEFORE THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR WRIT PETITION NO.3294 OF 2020 (T-RES) BETWEEN: ABB INDIA LTD HAVING OFFICE AT PLOT NO.4A 5 AND 6 2ND PHASE PEENYA INDUSTRIAL AREA BANGALORE - 560 058 REP BY ITS AUTHORISED SIGNATORY MR SANTOSH HEGDE RESIDING AT NO .185, GRIHALAKSHMI RESIDENCY KAMALANAGAR BANGALORE - 560 079. PETITIONER (BY SRI. G. SHIVADAS, SENIOR ADVOCATE APPEARING FOR SRI. HARI PRASAD.M.S, ADVOCATE AND SRI.

RISHAB.J., ADVOCATE) AND: Digitally signed by CHANDANA

BM 1. UNION OF INDIALocation: High

NO.137, NORTH BLOCK NEW DELHI - 110 001.

2. THE STATE OF KARNATAKA THROUGH THE PRINCIPAL SECRETARY FINANCE DEPARTMENT VIDHANA SOUDHA BENGALURU - 560 001

3. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS MINISTRY OF FINANCE -2- DEPARTMENT OF REVENUE CENTRAL REVENUE BUILDINGS L P ESTATE ITO NEW DELHI - 110 002.

4. OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS C R BUILDINGS, QUEENS ROAD BANGALORE - 560 001.

5. OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS 6TH FLOOR KRISHNA BLOCK CUSTOM HOUSE NO 60 RAJAJI SALAI CHENNAI - 600 001.

6. OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS

JAWAHARLAL NEHRU CUSTOM HOUSE SHEVA TAL URAN DISTRICT RAIGAD MAHARASTRA - 400 707. RESPONDENTS (BY SMT.JYOTI M. MARADI, HCGP FOR R-2 SRI. AKASH B.SHETTY, ADVOCATE FOR R-1, R-3 TO R-6) THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE NOTIFICATION DATED 09.10.2018 VIDE ANNX-D AND NOTIFICATION NO.54/2018-CT DATED 09.10.2018 ISSUED BY THE R-3 VIDE ANNX-E. AND ETC. THIS PETITION, COMING ON FOR FINAL HEARING, THIS DAY,

## ORDER WAS MADE THEREIN AS UNDER:

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

## ORAL ORDER

In this petition, petitioner seeks the following reliefs: a) To issue order(s), directions, writ(s) in the nature of Certiorari quashing the Notification No.53/2018-CTdated: 09.10.2018 and Notification No.54/2018-CT dated: 09.10.2018 issued by the Respondent No.3. -3- b) To issue order(s), directions, writ(s) in the nature of mandamus allowing the refund of IGST paid by the petitioner. c) To issues order(s), directions, writ(s) or any other relief as this Honble Court deems it fit and proper in the facts and circumstances of the case in the interest of justice.

2. Heard learned Senior Counsel for the petitioner and learned counsel for respondent Nos.1, 3 to 6 and learned HCGP for respondent No.2 and perused the material on record.

3. In addition to reiterating the various contentions urged in the memorandum of petition and referring to the material on record, learned counsel for the petitioner invited my attention to the

## order of this Court in the case of M/s Hikal Limited Vs. Union of

India and others - W.P.No.15251/2020 dated 09.12.2025, in

## order to contend that the present petition deserves to be allowed

and disposed of in terms of the said order.

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

5. As rightly contended by the learned counsel for the

petitioner the present petition is directly and squarely covered by the decision of a Co-ordinate Bench of this Court in the case of M/s Hikal Limited Vs. Union of India and others - W.P.No.15251/2020 dated 09.12.2025, the operative portion of which reads as under:

"11. In view of the aforesaid facts and circumstances and striking down of Rule 96(10) of the CGST Act and the judgments of the Kerala High Court and other High Courts including Bombay High Court in the petitioners own case coupled with the fact that respondents themselves have omitted Rule 96(10) vide Notification dated 08.10.2024, I am of the considered opinion that the impugned Show Cause Notice and all further proceedings pursuant thereto deserves to be quashed.

12. In the result, I pass the following:

## ORDER

(i) The petition is hereby allowed.

(ii) The impugned Show Cause Notice at Annexure - R dated 07.10.2020 issued by respondent No.5 and all further proceedings pursuant thereto are hereby quashed.

(iii) Respondent authorities are directed to refund IGST amounting to Rs.75,55,123/- along with applicable interest back to the petitioner as expeditiously as possible -5- and at any rate within a period of three months from the date of receipt of a copy of this order.

6. The aforesaid order is applicable to the facts and

circumstances of the instant case and consequently, the present petition also deserves to be disposed of in terms of the judgment of this Court in M/s Hikal Limiteds case supra.

7. In the result, I pass the following:

## ORDER

(i) The petition is allowed and disposed of in terms of the decision of this Court in the case of M/s Hikal Limited Vs. Union of India and others - W.P.No.15251/2020 dated 09.12.2025.

(ii) Respondent authorities are directed to refund the

amount, if any, payable to the petitioner along with applicable interest back to the petitioner as expeditiously as possible and at any rate within a period of three months from the date of receipt of a copy of this order. Sd/- (S.R.KRISHNA KUMAR) JUDGE SV List No.: 3