



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 11TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 19351 OF 2024 (T-RES)

BETWEEN:

M/S BLUEFISH PHARMACEUTICALS PRIVATE LIMITED
REPRESENTED BY ITS
AUTHORISED SIGNATORY/DIRECTOR
SHRI VIVEKANANDAN SUNDARAMURHTY
AGED ABOUT 47 YEARS
SON OF SUNDARAMURHTY
RESIDING AT: NO. 110-B,
J S HARMONY APARTMETN
3RD MAIN, T.C PALYA ROAD
HORAMAVU, BENGALURU - 560 043.

...PETITIONER

(BY SRI. BHARAT RAICHANDANI, AND
SRI. RAAGHUL PIRANEESH, AND
SRI. CHANDRAKIRAN.K, ADVOCATES)

AND:

1. THE UNION OF INDIA
REPRESENTED BY HEREIN BY
THE SECRETARY, DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NORTH BLOCK, NEW DELHI 110 001.
2. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED HEREIN BY THE CHAIRMAN
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI 110 001.
3. ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES LGSTO -038
LGSTO-038, II , 2ND FLOOR
HAL-2ND STAGE
DEFENCE COLONY





INDIRANAGAR
BENGALURU - 560 038.

4. JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS)-5
SHANTHI NAGAR
BENGALURU - 560 027.

...RESPONDENTS

(BY SRI. NISHAN UNNI.P, CGC FOR R-1
SMT.JYOTHI.M.MARADI, HCGP FOR R-2 TO R-4)

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE IMPUGNED ORDER PASSED UNDER SECTION 107(11) OF THE CGST ACT VIDE ORDER NO.ZD2904240547833 DATED 22.04.2024, ISSUED BY THE RESPONDENT 4TH ENCLOSED AS ANNEXURE-B AS BAD IN LAW.

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

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

ORAL ORDER

In this petition, petitioner seeks for the following reliefs:-

"a) Issue a writ of certiorari, or a writ or order or direction in the nature of writ of certiorari and set aside the Impugned Order passed under Section 107(11) of the CGST Act vide Order No.ZD2904240547833 dated: 22.04.2024, issued by the 4th Respondent enclosed as Annexure-B as bad in law.

b) Issue a writ of certiorari, or a writ or order or direction in the nature of writ of certiorari and to hold that the Refund Rejection Order in Form GST RFD-06 vide No.ACCT-LGSTO-38/RFD-06/2023-24 dated: 24.05.2023, enclosed as Annexure-G issued by 3rd Respondent was passed without the authority of law and without jurisdiction.



C) Issue a writ of mandamus, or a writ or order or direction in the nature of writ of mandamus by ordering the Respondent No.3 to refund the accumulated/unutilized ITC available in the electronic credit ledger along with interest.

d) Issue any other direction or grant any other relief, as deemed fit in the facts and circumstances of this case, in the interest of justice.

e) Issue a direction to provide for the cost of this petition."

2. Heard learned counsel for the petitioner and learned CGC as well as learned HCGP for the respondents and perused the material on record.

3. The material on record will indicate that the petitioner is engaged in the business of providing Research and Development services and other business support services to its Parent company namely Bluefish Pharmaceuticals AB, Sweden. During the period April, 2022 to September, 2022, the petitioner having provided export of services, Export Invoices were issued with an endorsement "Export of Services without payment of IGST" under the Letter of Undertaking (LUT). It is the grievance of the petitioner that though the petitioner is not an 'intermediary', was entitled to refund of accumulated / unutilized input tax credit (ITC) available in



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their Electronic credit ledger on account of the export of services without payment of IGST, the refund application filed by the petitioner was rejected by the respondents by passing the impugned order, against which, the petitioner filed appeal, which is also dismissed by the respondents. Aggrieved by the impugned orders passed by the respondents rejecting refund application / claim of the petitioner and confirmed by the appellate authority, petitioner is before this Court by way of the present petition.

4. The respondents have filed their statement of objections contesting / opposing the petition and seeking dismissal of the same. It is contended that the 3rd respondent has verified the facts and circumstances of the case and noticed that the petitioner has wrongly claimed local supply of services as export of services and hence, the claim of the petitioner was rejected.

5. A perusal of the material on record will indicate that the petitioner is not an 'intermediary' and that the petitioner would be entitled to refund as sought for by him in the light of the following judgments:-



(i) M/s. Amazon Development Centre India Pvt. Ltd. Vs. Commissioner of Central Tax GST (Appeals), Bengaluru – 2025 (5) TMI 150 – Karnataka;

(ii) M/s. Columbia Sportswear India Sourcing Pvt. Ltd. Vs. Union of India – 2025 (5) TMI 2139 – Karnataka;

(iii) M/s. Athene Technologies India LLP Vs. The State of Karnataka – 2025 (6) TMI 88 – Karnataka and

(iv) Nokia Solutions & Networks India Pvt. Ltd. Vs. The Principal Commissioner of Central Tax – 2025-VIL-515-KAR.

6. In view of the aforesaid facts and circumstances and the judgments of this Court in the aforesaid cases as stated supra, I am of the considered opinion that the impugned orders deserve to be quashed and the respondents be directed to grant refund in favour of the petitioner together with applicable interest within a stipulated time frame.

7. In the result, I pass the following:-

ORDER

(i) Petition is hereby allowed.

(ii) The impugned order at Annexure-B dated 22.04.2024 passed by the 4th respondent and the impugned rejection order at



Annexure-G dated 24.05.2023 passed by the 3rd respondent are hereby set aside.

(iii) The concerned respondents are hereby directed to grant / sanction refund of the accumulated / unutilized ITC available in the electronic credit ledger together with applicable interest in favour of the petitioner within a period of three months from the date of receipt of a copy of this order.

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

Srl.