(2007) 08 KAR CK 0040

In the Karnataka High Court

Case No : Sales Tax Revision Petition No. 63 of 2006

Chethan International, Mangalore — APPELLANT

Vs

State of Karnataka and Another — RESPONDENT

Date of Decision : 08-08-2007

Acts Referred:

Karnataka Sales Tax Act, 1957 — Section 23(1)

Citation : (2009) 67 KarLJ 234

Hon'ble Judges : Arali Nagaraj, J;V. Gopala Gowda, J

Judgement

V. Gopala Gowda, J.-The correctness of the order of the Karnataka Appellate Tribunal (in short, ''the KAT'') in dismissing the appeal is questioned in this appeal by framing certain questions of law contending that same would arise for consideration.

2. When the matter was listed on 6-8-2007, we had directed Smt. Sujatha, learned Additional Government Advocate to take note on behalf of respondents and also to find out as to why the Assessing Authority is not furnishing the documents sought for by the assessee. On instructions, she submits that the assessee did not choose to file statement of objection before the Assessing Authority despite granting opportunity and also assessment order came to be passed and the same has been questioned before the First Appellate Authority which has remanded the case by recording its reasons. Same was questioned before the Appellate Tribunal which is Second Appellate Authority. Second Appellate Authority vide impugned order dated 30-8-2006 disposed of the appeal confirming the order of the First Appellate Authority and directed the appellant to appear before the Assessing Authority on 30-11-2006 without expecting any notice from the Assessing Authority as the appeal pertains to the assessment year 1999-2000. The appellant did not choose to appear before the Assessing Authority nor filed statement of objections nor sought for time before the Assessing Authority. It is stated by the learned Additional Government Advocate that even before the Karnataka Appellate Tribunal, neither the assessee nor its Counsel appeared to argue the case.

3. In the circumstances narrated above, the petitioner is not diligent in prosecuting the case either before the Assessing Authority or before the Appellate Authority. Therefore, we find no merit in this petition. No question of law much less as framed in this petition would arise for our consideration.

4. Hence, the appeal is dismissed.

