(2014) 03 KAR CK 0168

In the Karnataka High Court

Case No : Sales Tax Revision Petition No. 247 of 2012

J.K. Industries Limited — APPELLANT

Vs

State of Karnataka — RESPONDENT

Date of Decision : 14-03-2014

Acts Referred:

Citation : (2014) 79 KarLJ 142

Hon'ble Judges : Dilip B. Bhosale, J;B. Manohar, J

Bench : Division Bench

Advocate : Chaitanya Hegde, Advocate for the Appellant; T.K. Vedamurthy, High Court Government Pleader, Advocate for the Respondent

Judgement

Dilip B. Bhosale, J.—Heard learned Counsel for the parties. This revision petition is directed against the common judgment dated 25-11-2011 passed by the Karnataka Appellate Tribunal (for short, ''Tribunal'') in S.T.A. Nos. 2080 and 2081 of 2004 (J.K. Industries Limited, Vikrant Tyres Unit (formerly known as Vikrant Tyres Limited), Mysore v. State of Karnataka 2012 (72) Kar. L.J. 303 (Tri.) (DB)), whereby both the appeals filed by the petitioner were dismissed. This Court has already disposed of S.T.R.P. No. 246 of 2012 (J.K. Industries Limited (name changed to J.K. Tyre and Industries Limited with effect from 2-4-2007), Vikrant Tyres Unit (formerly known as Vikrant Tyres Limited), J.K. Industries Limited (name changed to J.K. Tyre and Industries Limited with effect from 2-4-2007), Vikrant Tyres Unit (formerly known as Vikrant Tyres Limited) Vs. State of Karnataka, arising from the common judgment passed in S.T.A. No. 2080 of 2004. The very same question was raised in S.T.R.P. No. 246 of 2012 as raised in the present revision petition against the order in S.T.A. No. 2081 of 2004. In addition, learned Counsel appearing for the petitioner submitted that the order of the Tribunal is in pursuance of order of remand passed by the Supreme Court dated 14-7-2011 in Civil Appeal Nos. 5445 and 5446 of 2011. He submitted that the Tribunal while deciding S.T.A. No. 2081 of 2004 travelled beyond the scope of order of remand. Such contention was not raised when S.T.R.P. No. 246 of 2012 was argued. The order of the Supreme Court was also perused by us when S.T.R.P. No. 246 of 2012 was argued. The Supreme Court while remanding the matter, in the order dated 14-7-2011, observed that "the matter is remitted back to the Tribunal for fresh consideration of the disputes between the parties and render a decision as expeditiously as possible and preferably within six months, in accordance with law". These observations clearly show that everything was kept open and the order of remand was not with direction to deal with any specific issue. We do not find any difference in the grounds of challenge in both the revision petitions. Moreover, the fact situation and the questions raised being common, apart from the fact that both the revision petitions (S.T.R.P.''s) are against common judgment dated 25-11-2011, we dispose of this S.T.R.P. also in terms of the order dated 10-1-2014. We disposed of S.T.R.P. No. 246 of 2012 by order dated 10-1-2014 arising from S.T.A. No. 2080 of 2004 on merits and after having taken into consideration the questions of law raised in the revision petition (S.T.R.P.). The Tribunal also decided, after the order of remand, only the questions of law. We do not find any difference in the questions of law raised in this appeal and in S.T.R.P. No. 246 of 2012. Hence, we dispose of this revision petition also in terms of the order dated 10-1-2014 passed in S.T.R.P. No. 246 of 2012.