

(1994) 06 KAR CK 0023

In the Karnataka High Court

Case No : Writ Petition No"s. 17285 to 17287 of 1994

Karnataka Handloom Development Corporation Ltd.

APPELLANT

Vs

Additional Deputy Commissioner of Commercial Taxes and
others

RESPONDENT

Date of Decision : 22-06-1994

Acts Referred:

Karnataka Sales Tax Act, 1957 — Section 22

Citation : (1998) 109 STC 292

Hon'ble Judges : S. Rajendra Babu, J

Bench : Single Bench

Advocate : K.S. Ramabadran, for the Appellant;

Judgement

S. Rajendra Babu, J.—The petitioner is seeking for certain interim relief in a matter pending before the Appellate Tribunal contrary to the provisions of section 22 of the Karnataka Sales Tax Act, 1957. This Court has already upheld the validity of the said provision. When that is the policy of law, question of granting stay does not arise. However, the learned counsel for the petitioner seeks to rely upon a decision of this Court in W.A. No. 3169 of 1963. This Court has made an order on the facts and in the circumstances of that case and it does not lay down any principle of law, which could be made applicable to all cases. In that view of the matter, the petitioner cannot place reliance on that decision. Petition is therefore rejected.

2. Petition dismissed.