(2007) 12 KAR CK 0028

In the Karnataka High Court

Case No : Writ Petition No. 7778 of 2007 (T-EYT)

Patel and Sons, Bangalore — APPELLANT

Vs

State of Karnataka and Others — RESPONDENT

Date of Decision : 04-12-2007

Acts Referred:

Constitution of India, 1950 — Article 226
Karnataka Tax on Entry of Goods Act, 1979 — Section 14(1)

Citation : (2008) 64 KarLJ 322

Hon'ble Judges : D. V. Shylendra Kumar, J

Judgement

1. This writ petition by a registered dealer under the provisions of the Karnataka Tax on Entry of Goods Act, 1979 (for short, ''the Act'') is directed against the order passed by the Appellate Tribunal dismissing the appeal presented under Section 14(1) of the Act by the petitioner.

2. While several contentions are urged in support of the writ petition, Smt. Niloufer Akbar, learned Additional Government Advocate submits that this Court should not entertain the writ petition as the petitioner has the remedy of revision to this very Court in terms of Section 15-A of the Act.

3. Though Smt. Kanchanamala C. Desai, learned Counsel for the petitioner seeks permission to convert this writ petition into a revision petition, I am of the view that it is more appropriate to present an independent revision petition than to permit such conversion, particularly of the writ petition filed under Articles 226 and 227 of the Constitution of India.

4. While this writ petition is dismissed, it is open to the petitioner to avail of the statutory remedy under Section 15-A of the Act.

5. Registry directed to return the certified copies of the orders produced along with this writ petition forthwith to the petitioner.