(1991) 04 KAR CK 0024

In the Karnataka High Court

Case No : S.T.R.P. No''s. 58 and 59 of 1987

S.R.S. Agencies APPELLANT

Vs

State of Karnataka RESPONDENT

Date of Decision : 04-04-1991

Acts Referred:

Constitution of India, 1950 — Article 226, 227
Karnataka Sales Tax Act, 1957 — Section 13, 14, 23 (1)

Citation : (1991) 83 STC 472

Hon'ble Judges : R. Ramakrishna, J;K. Shivashankar Bhat, J

Bench : Division Bench

Advocate : S.G. Shivaram, for the Appellant; H.L. Dattu, High Court Government Advocate, for the Respondent

Judgement

K. Shivashankar Bhat, J.—These revision petitions are filed purporting to invoke section 23(1) of the Karnataka Sales Tax Act, 1957, read with section 8-A of the Karnataka Appellate Tribunal Act, 1976.

2. The question arises under the provisions of the Karnataka Entry Tax Act, 1979. The assessee has challenged the orders of the Appellate Tribunal made u/s 14 of the said Act. The learned High Court Government Advocate brought to our notice that these revisions are not maintainable since no provision is made under the said Act for filing any revision to this Court against the order made u/s 14 of the said Act.

3. Chapter V deals with appeal and revision. Hierarchy of authorities are created for the purpose of the appeals and revisions as per sections 13, 14 and 15 of the said Act. Further u/s 16, a provision is made for appeal to this Court against the order made u/s 15 by the Commissioner or the Joint Commissioner. We do not find any provision in the Act providing for a revision to this Court against an order made u/s 14. The revisional jurisdiction is nothing but an aspect of appellate power which will have to be specifically conferred on any court. The Act as such does not vest any power of superintendence with this Court statutorily,

over the other authorities. Such a power vests in this Court under article 227 of the Constitution. But the assessee in the instant case has not invoked the said jurisdiction of their Court nor the jurisdiction under article 226 of the Constitution. The assessee, has for reasons best known to him, thought that revisional jurisdiction is available and has filed these revision petitions.

4. Since, we do not find any such power in this Court under the Act, these revision petitions are liable to be rejected without going into the merits of the matter.

5. At this stage, Mr. Shivaram, learned counsel for the assessee, sought to withdraw these revision petitions stating that he may avail the writ jurisdiction of this Court. The question whether this Court would entertain such a writ petition, is for the writ court to consider and not for this Bench to state by granting any liberty to the petitioner. However, we may state that it is always open to the petitioner to withdraw the revision petitioner. Consequently, we permit the petitioner to withdraw both these revision petitions and the revision petitions are accordingly dismissed

6. Petitions dismissed.