

(2013) 11 KAR CK 0378

In the Karnataka High Court

Case No : Sales Tax Revision Petition Nos. 517 of 2012 and 184 to 198 of 2013
in Sales Tax Appeal Nos. 259 to 274 of 2010

State of Karnataka

APPELLANT

Vs

Consolidated Construction Consortium Limited

RESPONDENT

Date of Decision : 14-11-2013

Acts Referred:

Citation : (2014) 78 KarLJ 268

Hon'ble Judges : Rathnakala, J;N. Kumar, J

Bench : Division Bench

Judgement

N. Kumar, J.—These revision petitions are filed against the order passed by the Karnataka Appellate Tribunal, dismissing the application seeking deferment making way for disposal of the appeal in favour of dealers in accordance with the decision made earlier by the Co-ordinate Bench. The deferment provision makes it very clear that, when identical substantial question of law is involved and pending before the Supreme Court in revision or the appeal, the Tribunal may defer the hearing of the appeal. The Tribunal in the context has held that the question of law which is now pending before the High Court and which arise in these petitions, has already been decided by the Apex Court in the case of Gannon Dunkerley and Co. and Others Vs. State of Rajasthan and Others, and other cases. In spite of authoritative pronouncement of law by the Apex Court, which is binding on the Courts and the Government, still the Government is agitating the same matter and invoking Section 63(5)(b) and filing cases before the Tribunal. We find no merits in the petitions and the same is accordingly dismissed. In view of dismissal of the above petitions, the interlocutory application -I.A. No. 1 of 2013 filed by the petitioner-State seeking stay does not survive for consideration and the same is dismissed.