(2014) 03 KAR CK 0169

In the Karnataka High Court

Case No : Sales Tax Revision Petition Nos. 212 of 2011 and 133 to 149 of 2012

State of Karnataka APPELLANT

Vs

P.V.R. Limited RESPONDENT

Date of Decision : 26-03-2014

Acts Referred:

Citation : (2014) 79 KarLJ 1

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

Bench : Division Bench

Advocate : S. Sujatha, Additional Government Advocate, Advocate for the Appellant; Aravind Kamath, Advocate for the Respondent

Judgement

Dilip B. Bhosale, J.—Heard the learned Counsel for the parties. At the outset, learned Counsel for the petitioner-State invited our attention to the two judgments of this Court and submitted that the questions raised in these S.T.R.P.s are squarely covered by the said judgments. The first judgment to which she invited our attention is Indian Rayon and Industries Limited (novo known as Indian Rayon and Industries Limited (Now Known as Aditya Birla Nuvo Limited) Vs. State of Karnataka, , in S.T.R.P. No. 241 of 2011 and S.T.R.P. Nos. 53 to 67 of 2012, decided on 2nd September, 2013 by the Division Bench (Dilip B. Bhosale and B. Manohar, JJ.) and another judgment in Mahadevi Stores Vs. The Additional Commissioner of Commercial Taxes, Zone-1, Bangalore and Others, , decided on 5th February, 2014 in S.T.A. Nos. 506 and 507 of 2011 by the Division Bench (N. Kumar and C.R. Kumaraswamy, JJ.).

2. Having confronted with this, Mr. Aravind Kamath, learned Counsel appearing for the respondent after going through the aforementioned judgments could not and did not dispute the submission made on behalf of the petitioner-State. In the circumstances, we dispose of these S.T.R.P.s in terms of the aforementioned judgments of this Court dated 2nd September, 2013 and 5th February, 2014 and set aside the common order dated 16-8-2010 passed by the Karnataka Appellate Tribunal, Bangalore in S.T.A. Nos. 631 to 648 of 2009. The question raised in the

S.T.R.P.s thus stands answered in favour of the appellant-State and against the respondent-assessee.

The S.T.R.P.s are accordingly stand disposed of. However, there shall be no order as to costs.