(2014) 01 KAR CK 0085

In the Karnataka High Court

Case No : Sales Tax Revision Petition No. 454 of 2012

State of Karnataka APPELLANT

Vs

Sarathy Coffee Curing Works RESPONDENT

Date of Decision : 17-01-2014

Acts Referred:

Citation : (2014) 78 KarLJ 240

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

Bench : Division Bench

Advocate : S. Sujatha, Additional Government Advocate, Advocate for the Appellant; C. Basavaiah, Advocate for the Respondent

Judgement

Dilip B. Bhosale, J.—PC Heard learned Counsel for the parties. This revision petition is directed against the order dated 25-5-2007 passed by the Karnataka Appellate Tribunal at Bangalore (for short, "the Tribunal"") in STA No. 739 of 2005.

2. Learned Counsel for the petitioner, at the out set, invited our attention to order dated 30-10-2007 passed by the Division Bench of this Court in W.A. No. 7739 of 2003 connected with STRP Nos. 27 and 28 of 2006 and submitted that the questions raised in the present revision petition are squarely covered by the said judgment and therefore, this revision petition may also be disposed of in terms of the said judgment (dated 30-10-2007). We may state that in W.A. No. 7739 of 2003 the present respondent was respondent 3. Learned Counsel for the respondent submits that the order dated 30-10-2007 passed in W.A. No. 7739 of 2003 and connected revision petitions has been carried to the Supreme Court by M/s. High Range Coffee Curing Private Limited, who was respondent 1 in the said appeal, and that the SLP (SLP) is pending consideration. He submits that though the present respondent was party to the said appeal (WA No. 7739 of 2003), he has instructions to state that the respondent did not and do not propose to file SLP in the Supreme Court against the order dated 30-10-2007. He fairly states that the present revision petition may be disposed of in terms of the judgment

dated 30-10-2007 passed in WA No. 7739 of 2003 and connected revision petitions. He further submits the order dated 25-5-2007 passed by the Tribunal may be set aside in terms of the judgment dated 30-10-2007 subject to the outcome of SLP/Civil Appeal Nos. 10680 to 10683 of 2011 filed by M/s. High Range Coffee Curing Private Limited. He further submits that the respondent do not propose to carry this matter to the Supreme Court and he has instructions to state that whatever order, that will be passed by the Supreme Court in the SLP/civil appeals will be binding on the respondent. His statements/submissions are accepted. Learned Counsel for the appellant has no objection to dispose of this petition in terms of the judgment dated 30-10-2007, subject to the order/judgment that will be passed in the civil appeals, pending in the Supreme Court. In view thereof, this revision petition is disposed of in terms of the judgment dated 30-10-2007 passed in W.A. No. 7739 of 2003 and connected revision petitions. Accordingly, the order dated 25-5-2007 in STA No. 739 of 2005 is set aside. It is however, made clear that the order/judgment of the Supreme Court that will be passed in Civil Appeal Nos. 10680 to 10683 of 2011 filed by M/s. High Range Coffee Curing Private Limited will be binding on the parties.

With these observations, the revision petition is disposed of.

It is needless to mention that the authorities may proceed to recover the purchase tax as per the order of the Assessing Authority.

