(2014) 04 KAR CK 0115

In the Karnataka High Court

Case No : Sales Tax Revision Petition Nos. 287 of 2011 and 160 to 182 of 2013

State of Karnataka APPELLANT

Vs

United Trading Company RESPONDENT

Date of Decision : 30-04-2014

Acts Referred:

Karnataka Value Added Tax Act, 2003 — Section 39(1)

Citation : (2014) 79 KarLJ 599

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

Bench : Division Bench

Advocate : T.K. Vedamurthy, High Court Government Pleader, Advocate for the Appellant; H.N. Sreenivasa Rao, Advocate for the Respondent

Judgement

Dilip B. Bhosale, J.—These sales tax revision petitions, directed against the order dated 19-1-2011 rendered by the Karnataka Appellate Tribunal (for short, the ''KAT'') in STA Nos. 1159 to 1182 of 2009 filed by the respondent-assessee, were allowed partly. The appeals before the KAT, directed against the order dated 4-2-2009 passed by the Joint Commissioner of Commercial Tax (Appeals) (for short, the ''Appellate Authority'') in Appeal Nos. KVAT/AP/109 and 110/2008-09 filed by the respondent-assessee, were dismissed. The appeals before the Appellate Authority were directed against the order of reassessment u/s 39(1) of Karnataka Value Added Tax Act, 2003 (for short, the ''Act''), dated 31-10-2008 passed by the Assessing Authority. Mr. Vedamurthy, learned HCGP appearing for the petitioner-State, at the out set, invited our attention to the two orders of this Court dated 2-9-2013 passed in STRP Nos. 241 of 2011 and 53 to 67 of 2012 (Indian Rayon and Industries Limited (Now Known as Aditya Birla Nuvo Limited) Vs. State of Karnataka,) and dated 5-2-2014 passed in STA Nos. 506 and 507 of 2011 (Mahadevi Stores Vs. The Additional Commissioner of Commercial Taxes, Zone-1, Bangalore and Others,), and submitted that both the questions of law raised in these revisions petitions for our consideration are squarely covered by the said orders and they deserve to be answered in favour of the petitioner and against the assessee. Having confronted with this, learned Counsel for the respondent-assessee fairly conceded that both the questions, as raised in these revision petitions, are covered by the said orders and they may be answered in favour of the petitioner and against the assessee. The questions raised in these revision petitions read thus:

"1. Whether on the facts and in the circumstances of the case, the Karnataka Appellate Tribunal was justified in granting the deduction of tax amount though not specifically shown in the tax invoices?

2. Whether on the facts and in the circumstances of the case, it is mandatory on the part of the registered dealer to show the rate of tax or the amount of tax collected on the tax invoice separately and then to claim deduction to arrive at the taxable turnover?"

2. Both the questions are answered in favour of the petitioner and against the respondent-assessee in terms of the orders passed by this Court dated 2-9-2013 and 5-2-2014. The revision petitions are accordingly disposed of. No costs.