

(2014) 03 KAR CK 0167

In the Karnataka High Court

Case No : Sales Tax Revision Petition No. 208 of 2013 (Tax)

State of Karnataka

APPELLANT

Vs

VXL Instruments Limited

RESPONDENT

Date of Decision : 05-03-2014

Acts Referred:

Citation : (2014) 79 KarLJ 178

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

Bench : Division Bench

Advocate : S. Sujatha, Additional Government Advocate, Advocate for the Appellant

Judgement

Dilip B. Bhosale, J.—Heard Smt. Sujatha, learned A.G.A. for the petitioner. At the outset, she invited our attention to the order dated 9-1-2014 passed in S.T.R.P. No. 207 of 2013 (State of Karnataka Vs. Aradhya Ropes and Slings,) and submitted that this revision petition may also be disposed of in terms of the said order, subject to outcome of the S.L.Ps. pending in the Supreme Court.

2. The order dated 9-1-2014 reads thus:

2. Learned A.G.A. appearing for the petitioner submits that the questions involved in this revision petition and in S.T.A. Nos. 17 of 2010 and 122 and 123 of 2012 (M/s Adeshwar Granites Pvt. Ltd. Vs. The Additional Commissioner of Commercial Taxes and The State of Karnataka) with connected matters are identical. She submits that S.T.A. Nos. 17 of 2010 and 122 and 123 of 2012 with connected appeals have already been disposed of by this Court vide judgment dated 13-7-2012. The Additional Commissioner of Commercial Taxes has carried the matter against the order dated 13-7-2012 to the Supreme Court being petitions for Special Leave to Appeal (Civil) Nos. 38579 to 38586 of 2012 and the same are pending for admissions. She also placed the order of the Supreme Court dated 2-8-2013 passed in the said S.L.Ps. on record.

3. From perusal of the order it appears that the Supreme Court has issued notice

to the respondent in the S.L.Ps. In view thereof, learned Counsel for the petitioner fairly states that the Supreme Court has yet not admitted the S.L.Ps. nor is there any interim order passed and in view thereof, this revision petition may be disposed of with liberty to the petitioner to proceed in accordance with law after disposal of the S.L.Ps. by the Supreme Court.

4. Learned Counsel appearing for the respondent has no objection for granting such liberty, without prejudice to the rights and contentions of the parties.

5. In the circumstances, we do not find any reason to keep this petition pending any further and we dispose of the same with liberty to the petitioner to proceed in accordance with law after disposal of the S.L.Ps. by the Supreme Court. It is made clear, we have granted such liberty keeping all rights and contentions of the parties open.

With these observations, the revision petition is disposed of.

3. Since we are disposing of the revision petition, without admitting the same, with liberty to the petitioner-State to proceed in accordance with law only after disposal of the S.L.Ps. pending in the Supreme Court, we are not issuing notice to the respondent. We accordingly dispose of the revision petition in terms of the order dated 9-1-2014, keeping all rights and contentions of the respondent open to be raised in the event, any further proceedings are taken against the respondent in pursuance of the order passed by the Supreme Court in the S.L.Ps., as mentioned in the order dated 9-1-2014.