(2014) 04 KAR CK 0126

In the Karnataka High Court

Case No : Sales Tax Revision Petition No. 248 of 2012

Tyco Electronics Corporation India Private Limited — APPELLANT

Vs

State of Karnataka — RESPONDENT

Date of Decision : 09-04-2014

Acts Referred:

Citation : (2014) 79 KarLJ 305

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

Bench : Division Bench

Advocate : Thomas Vellapally, Advocate for the Appellant; S. Sujatha, Additional Government Advocate, Advocate for the Respondent

Judgement

Dilip B. Bhosale, J.—Heard learned Counsel for the parties. At the outset, Mr. Thomas Vellapally, learned Counsel for the petitioner submits that the second question of law raised in the memorandum of revision petition (Paragraph 26(b)) is not involved in the present case and therefore, he does not press the same. Hence, the revision petition is dismissed insofar as the second question of law is concerned.

2. Insofar as the first question of law is concerned, he invites our attention to the judgment of this Court dated 27-12-2010 passed by the Division Bench in STA Nos. 25 to 27 of 2006 (M/s. Texonic Instruments vs. Commissioner of Service), and connected matters and submits that the first question is squarely covered by the said judgment and it may be answered against the petitioner-assessee in terms of the said judgment. He further submits that the SLP against the judgment dated 27-12-2010 is pending in the Supreme Court and in view thereof, seeks liberty to the petitioner to carry this order also to the Supreme Court or move the Assessing Authority for appropriate relief, if the SLP is allowed.

3. Learned Counsel for the respondent, has no objection for disposing of this STRP answering the question of law (Paragraph 26(b)) against the assessee in terms of the judgment of this Court dated 27-12-2010. Hence, we pass the

following order:

(i) The question of law raised in this revision petition (Paragraph 26(b)) is answered against the petitioner-assessee in view of the judgment of this Court dated 27-12-2010 in STA Nos. 25 to 27 of 2006 and connected matters.

(ii) It is open to the petitioner to either carry this matter also to the Supreme Court, if he is so advised or to approach Assessing Authority for appropriate relief, if the SLP is finally allowed.

Revision petition is disposed of accordingly.

