NC: 2025:KHC:8191-DB
STRP No. 32 of 2023

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF FEBRUARY, 2025

PRESENT

THE HON'BLE MR JUSTICE KRISHNA S DIXIT

AND

THE HON'BLE MR JUSTICE G BASAVARAJA

SALES TAX REVISION PETITION NO. 32 OF 2023

BETWEEN:

1. THE STATE OF KARNATAKA
REPRESENTED THROUGH
THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES,
(AUDIT-6.2), DVO-6,
3RD FLOOR, BLOCK NO.II,
M.S. INDUSTRIAL COMPLEX,
KIADB BUILDING, PEENYA,
INDUSTRIAL AREA, 4TH PHASE, 14TH CROSS,
2ND STAGE, PEENYA, BENGALURU - 560 027.

2. THE JOINT COMMISSIONER OF COMMERCIAL TAXES,
(APPEALS-6), 2ND FLOOR,
TTMC, B BLOCK, BMTC BUILDING,
SHANTHINAGAR, BENGALURU - 560 027.

Digitally signed by CHETAN B C
Location: HIGH COURT OF KARNATAKA

3. THE COMMISSIONER OF COMMERCIAL TAXES.
VANIJYA THERIGE KARYALAYA,
P. KALINGARAO ROAD, 1ST MAIN ROAD,
GANDHINAGAR, BENGALURU - 560 009.

...PETITIONERS

(BY SRI. ADITYA VIKRAM BHAT, AGA)

AND:

M/S BIESSE MANUFACTURING CO PVT LTD
SURVEY NO. 32, NO. 469, JAKKASANDRA VILLAGE,
SONDEKOPPA ROAD,NELAMANGALA,
BENGALURU - 562 123.
REPRESENTED BY ITS AUTHORIZED SIGNATORY)

...RESPONDENT

(BY SRI. CHYTANYA. S.S. SENIOR COUNSEL A/W
SRI. TATA KRISHNA, ADVOCATE)

THIS STRP FILED UNDER SECTION 65(1) OF THE KARNATAKA VALUE ADDED TAX ACT,2003 AGAINST THE JUDGMENT DATED 27.02.2023 PASSED IN STA NO. 320/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL AT BENGALURU, ALLOWING THE APPEAL AND SETTING ASIDE THE ORDER DATED 05.12.2015 PASSED IN VAT. AP. NO. 24/15-16 ON THE FILE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS-6), BANGALORE DISMISSING THE APPEAL FILED AGAINST THE REASSESSMENT ORDER AND PENALTY ORDER DATED 29.04.2015 PASSED IN TIN NUMBER 29940475959/LVO-066 BY THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT)-602, DVO-6, BANGALORE, FOR THE TAX PERIOD OF 2008-2009.

THIS PETITION, COMING ON FOR HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR JUSTICE KRISHNA S DIXIT
AND
HON'BLE MR JUSTICE G BASAVARAJA

ORAL ORDER

(PER: HON'BLE MR JUSTICE KRISHNA S DIXIT)

The subject matter of this petition is substantially similar to the one decided by us in STRP No.33/2023 between ***STATE OF KARNATAKA vs. M/S BIESSE MANUFACTURING CO. PVT. LTD.,*** wherein we negatived the petition by a considered order. Therefore, the fate of this petition should also be the same on the principle 'like cases to be decided alike'.

Ordered accordingly and petition is dismissed, costs having been made easy.

Sd/-
(KRISHNA S DIXIT)
JUDGE

Sd/-
(G BASAVARAJA)
JUDGE

Snb/
List No.: 1 Sl No.: 0