NC: 2025:KHC:8190-DB
STRP No. 34 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. 34 OF 2023

BETWEEN:

1. THE STATE OF KARNATAKA
REPRESENTED THROUGH
THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES,
(AUDIT-6.1), DVO-6,
3RD FLOOR, BLOCK NO.II,
M.S.INDUSTRIAL COMPLEX,
KIADB BUILDING, PEENYA
INDUSTRIAL AREA, 4TH PHASE,
14TH CROSS, 2ND STAGE, PEENYA
BENGALURU - 560 058.

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

...PETITIONERS

(BY SRI. ADITYA VIKRAM BHAT, AGA)

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

AND:

1. M/S BIESE 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 HAS FILED UNDER SECTION 65(1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE JUDGMENT DATED 27.01.2020 PASSED IN STA No. 229/2018 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL AT BENGALURU, ALLOWING THE APPEAL AND SETTING ASIDE THE ORDER DATED 27.02.2018 PASSED IN VAT A.P No.29/17-18 ON THE FILE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS-6), BANGALORE, DISMISSING THE APPEAL AND FILED AGAINST THE RE-ASSESSMENT ORDER DATED 28.04.2017 PASSED BY THE COMMERCIAL TAX OFFICER, (AUDIT) 601, DVO-6, BENGALURU, FOR THE TAX PERIOD OF APRIL 2010 TO MARCH 2011.

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