



IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 03RD DAY OF APRIL 2013

PRESENT

THE HON'BLE MR.JUSTICE N.KUMAR

AND

THE HON'BLE MR.JUSTICE B.MANO HAR

WA.NOs.5769-5785/2012 (T-RES)

BETWEEN:

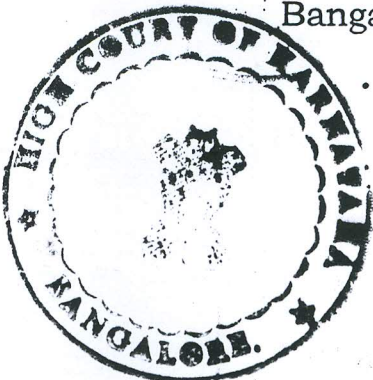
M/s. Southern Motors,
No.63, St.Mark's Road,
Bangalore - 560 001,
Represented by its Managing Partner,
Sri.V.V.Vijayendra.Petitioner

(By Sri.G.K.V.Murthy, Adv for Sri.P.E.Umesh, Advocate)

AND:

1. State of Karnataka,
Represented by its Secretary,
Department of Finance,
Vidhana Soudha,
Bangalore - 560 001.

2. The Commissioner of Commercial
Taxes in Karnataka,
Vanijya Terige Bhavana,
Gandhingar,
Bangalore - 560 009.



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3. The Assistant Commissioner of Commercial Taxes,
(Audit-1.6), VAT Division - 1,
7th Floor, VTK Building,
Gandhingar,
Bangalore - 560 009.Respondents

(By Smt.S.Sujatha, AGA)

These Writ Appeals are filed under Section 4 of the Karnataka High Court Act, praying to set aside the order passed in the Writ Petition 21777-793/2012 dated 20/7/2012.

THESE WRIT APPEALS ARE COMING ON FOR PRELIMINARY HEARING THIS DAY, N.KUMAR, J, DELIVERED THE FOLLOWING:-

J U D G M E N T

The appellant has filed these writ appeals challenging the order passed by the learned Single Judge dated 20-07-2012 who has held that in terms of the proviso to Rule 3(2) (c) of the Karnataka Value Added Tax Rules (for short, hereinafter referred to as 'the Rules), until and unless the discounts are shown in the tax invoice, the assessee is not entitled to any relief and therefore, he declined to interfere with the

