

13893/13

A.S

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 18TH DAY OF JULY, 2013

PRESENT

THE HON'BLE MR. JUSTICE D V SHYLENDRA KUMAR

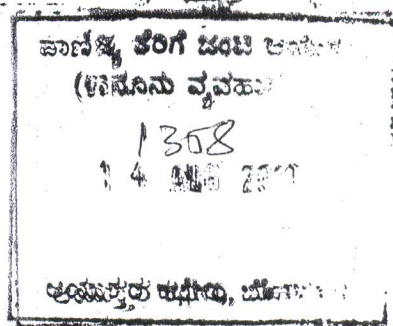
AND

THE HON'BLE MRS. JUSTICE B S INDRAKALA

STRP Nos. 111 of 2011 & 113-131 of 2012

BETWEEN:

M/S GARUDA AUTOCRAFT PVT. LTD.,
NO.29, LALBAUG ROAD,
BANGALORE - 560 027,
REP. BY ITS DIRECTOR,
MR A C KRISHNA RAJU
AGED ABOUT 48 YEARS
S/O LATE SRI A CHAMARAJ



PETITIONER

[By Sri M Thirumalesh, Adv]

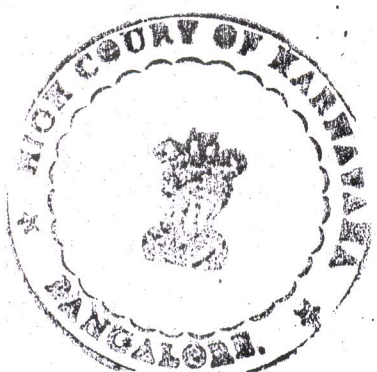
AND:

DEPUTY COMMISSIONER OF
COMMERCIAL TAXES
AUDIT-15, DVO 1,
VANIJYA THERIGE KARYALAYA,
GANDHINAGAR
BANGALORE - 560 009

RESPONDENT

[By Smt S Sujatha, AGA]

THESE PETITIONS ARE FILED UNDER SECTION 65(1) OF KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE ORDER DATED 08.03.2010 PASSED IN STA NOS. 668/2008 TO 687/2008 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE, DISMISSING THE APPEALS AND ETC.



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THESE PETITIONS COMING ON FOR ADMISSION, THIS DAY, SHYLENDRA KUMAR, J., MADE THE FOLLOWING:

ORDER

These sales tax revision petitions are by a dealer dealing with purchase of branded motor vehicles from M/s. General Motors Limited and sells it as agent/distributor of these vehicles.

2. Insofar as the present revision petitions are concerned, petitioner who is a registered dealer under the provisions of the Karnataka Value Added Tax Act; 2003 [for short 'the Act'] and also under the Central Sales Tax Act, 1956, had filed its return of turnover for the period from April 2005 to March 2007. Under the Act, returns are deemed to be accepted unless they are reopened by issue of notice. It so happened the returns were examined by issue of notice under section 39[1] of the Act for some period and under section 39[2] of the Act for some period. Ultimately, reassessment was concluded and the actual amount of tax

