

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 06TH DAY OF DECEMBER, 2013

: BEFORE :

THE HON'BLE MRS. JUSTICE B.V.NAGARATHNA

W.P.No.55411/2013 (T-RES)

BETWEEN:

WIPRO LIMITED,
A COMPANY INCORPORATED UNDER
THE COMPANIES ACT, 1956,
HAVING ITS REGD. OFFICE AT
NO.76-P-80-P, SARJAPUR ROAD,
DODDAKANNALLI,
BANGALORE-560 020,

AND BRANCH OFFICE AT
NO.146, K.R.S. ROAD,
MYSORE-570 023,
REP. BY SRI B.C.SHASHIDHARA,
REGIONAL FINANCE &
ACCOUNTS MANAGER.

... PETITIONER

(BY SRI: K.S.HARISH, ADV.)

AND:

1.THE STATE OF KARNATAKA,
REP. BY ITS PRINCIPAL SECRETARY,
FINANCE DEPARTMENT,
GOVERNMENT OF KARNATAKA,
VIDHANA SOUDHA,
BANGALORE-560 001.

2.THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES,
L.V.O.-200, MYSORE,
SHESHADRI BUILDING,
DEWAN'S ROAD, MYSORE-570 024.

... RESPONDENTS

(BY SRI: S.V.GIRI KUMAR, AGA FOR R1 & R2)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DATED 21.11.2013 VIDE ANN-C ISSUED BY R-2

THIS PETITION COMING ON FOR PRELIMINARY HEARING THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

The endorsement dated 21/11/2013 issued by the Assistant Commissioner, Mysore, is assailed in this writ petition.

2. The brief facts of the case are that the petitioner is engaged *inter alia* in the sale of computer hardware and software and registered under the Karnataka Value Added Tax, 2003 (hereinafter referred to as "*the KVAT Act*") as a dealer. Under the provisions of the Act, the petitioner has to file monthly returns in Form VAT 100 and annual returns in Form VAT 240. It is an admitted fact that in respect of certain transactions entered into by the petitioner with certain other dealers during the assessment 2007-08 and 2009-10, the monthly returns filed in Form VAT 100 were incomplete inasmuch as certain transactions pertaining to interstate purchase turnover and stock transactions were not reflected in the monthly returns, the details of which are at Annexure-B. It is also stated that those

transactions found a place in the annual return filed for the aforesaid years in Form VAT 240. By a communication dated 08/11/2013 (Annexure-B), the petitioner made a request for C and F Forms in respect of transactions detailed in Annexure-B. In response to which the impugned endorsement at Annexure-C has been issued stating that as the monthly returns in Form VAT 100 has been incomplete and therefore C and F Forms cannot be issued. That endorsement is assailed in this writ petition.

3. I have heard the learned counsel for the petitioner and learned Addl. Government Advocate appearing for respondents on advance notice and perused the material on record.

4. During the course of submission, it has been pointed out that Rules 38 and 39 are the relevant Rules made under the Act applicable to the case on hand. It is contended by the learned counsel for the petitioner that if there is any incorrect or incomplete monthly return filed, then a notice has to be issued in Form VAT 150 requiring the dealer to complete the return within ten days from the date of issuance of the notice. In the instant case, such a

