

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18<sup>TH</sup> DAY OF DECEMBER, 2015

BEFORE

THE HON'BLE MR. JUSTICE ANAND BYRAREDDY

WRIT PETITION NO.56689 OF 2015 (T-RES)

Between:

M/s Giriyappa and Associates,  
No.21/A, 1<sup>st</sup> Main Road, 2<sup>nd</sup> Floor,  
WOC Road, 2<sup>nd</sup> Stage,  
Mahalakshnipuram,  
Bangalore – 560 086.  
Represented by its Proprietor,  
Sri.C.Giriyappa,  
Aged about 50 years.

...Petitioner

(By Shri. Jeevan Kumar.B.S, Advocate.)

And:

1. State of Karnataka,  
Represented by its Secretary,  
Department of Commercial Tax,  
Vidhana Soudha,  
Bengaluru – 01.
2. The Commissioner of Commercial Taxes,  
Vanijya Terige Karyalaya,  
Gandhinagar,  
Bengaluru – 09.

3. The Joint Commissioner of  
Commercial Taxes(vigilance),  
Koramangala,  
Bengaluru – 34

4. Asst.Commissioner of Commercial Taxes,  
LVO-050 (Addl), DVO-6, No.488,  
2<sup>nd</sup> Floor, KIADB Building,  
Peenya 2<sup>nd</sup> Stage,  
Bengaluru – 58.

...Respondents

(By Shri. K.M. Shivayogiswamy, A.G.A., for Respondents)

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This Writ Petition is filed under Articles 226 and 227 of the Constitution of India praying to Direct the R-4 to consider the representation dated:14.12.2014 vide Annexure-M dated:06.10.2015 vide Annexure-P and etc.

This Petition coming on for Preliminary Hearing this day, the Court made the following:-

**ORDER**

Heard the learned counsel for the petitioner and learned Government Advocate. The grievance of the

petitioner is that the respondent is required to issue a user name and pass word in order to enable the petitioner to transport their goods. It is alleged that the respondent is not issuing the same and therefore the petitioner is before this court.

2. The learned Government Advocate would point out that the refusal on the part of the department is on the ground that the petitioner is not filing his returns regularly, which the learned counsel for the petitioner strongly refutes and would submit that he has paid the taxes up to date and he is continuing to file returns and inspite of his having fulfilled the requirements the department is firm in its decision on the ground that there are other due taxes. Therefore, the petitioner shall appear before the competent authority on 28.12.2015 and produce all necessary material to establish before the concerned authority that he is not a defaulter and that he continues to pay his taxes and also files his returns. If the authority is satisfied of

this, the user name and pass word shall be issued immediately or as soon as possible.

**Sd/-  
JUDGE**

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