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IN THE HIGH COURT OF KARNATAKA, BANGALORE

DATED THIS THE 13TH DAY OF DECEMBER 2013

PRESENT

THE HON'BLE MR. JUSTICE N.KUMAR

AND

THE HON'BLE MRS.JUSTICE RATHNAKALA

STRP NO.107 OF 2011

BETWEEN :

STATE OF KARNATAKA
BY THE COMMISSIONER
OF COMMERCIAL TAXES
GANDHINAGAR
BANGALORE

... PETITIONER

(BY SRI.R.OM KUMAR, AGA)

AND :

M/s. INDIAN HUME PIPE
CO. LTD., YELAHANKA
BANGALORE - 560 064

... RESPONDENT

(BY SRI.R.V.PRASAD & SRI.K.HEMA KUMAR, ADVS.)

This STRP is filed under Section 23(1) of KST Act against the order dated 7.4.2010 passed in STA No.536/2006 on the file of the KAT, Bangalore allowing the appeal filed under Section 22(1) of KST Act.



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This petition coming on for Admission this day, **N.KUMAR J.**, made the following:

ORDER

The revenue has preferred this revision petition against the order passed by the Karnataka Appellate Tribunal dismissing the appeal on the ground that when the order of the original authority has merged with the order of the Appellate Authority, the original authority could not have exercised his power under Section 12A of the Karnataka Sales Tax Act to assess the escaped turnover.

2. The Deputy Commissioner of Commercial Taxes passed the assessment order for the year 2002-03 rejecting the returns filed by the assessee. Aggrieved by the said order, the assessee preferred first appeal before the Joint Commissioner of Commercial Taxes. The appeal was dismissed confirming the order passed by the Assessing Authority. The said order became final. Subsequently, the Deputy Commissioner of Commercial



