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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 19th DAY OF MARCH 2014

PRESENT

THE HON'BLE MR. JUSTICE DILIP B BHOSALE

AND

THE HON'BLE MR. JUSTICE B MANOHAR

STA.NO.120/2012 & STA.NOs.1-10/2013

BETWEEN

M/S MAYA APPLIANCES (P) LTD
A LIMITED COMPANY HAVING ITS
REGISTERED OFFICE AT CHENNAI, AND
BRANCH OFFICE AT SP-4
T.R. MILLS COMPOUND, CHAMARAJPET
BANGALORE - 560018
PRESENTLY KNOWN AS PREETHI
KITCHEN APPLIANCES PVT. LTD.
REPTD. BY ITS AUTHORISED SIGNATORY
SRI.D. JAYASHEELAN
AGED ABOUT 34 YEARS
S/O SRI D. DHASARAN

... APPELLANT

(BY SRI M THIRUMALES, ADV.,)

AND

1. ADDL. COMMISSIONER OF COMMERCIAL TAXES
ZONE I, VANIJYA THERIGE KARYALAYA
GANDHINAGAR, BANGALORE - 560009
2. JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS)-1
ABHAYA COMPLEX, SESHADRIPURAM
BANGALORE
3. DEPUTY COMMISSIONER OF COMMERCIAL TAXES (DM)-31
REDESIGNATED AS DCCT (AUDIT) 3.8
DVO-3, VANIJYA THERIGE KARYALAYA-1
7TH FLOOR, GANDHINAGAR
BANGALORE - 560009

... RESPONDENTS

(BY SMT SUJATHA, AGA)

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THESE STAs FILED UNDER SEC.66(1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE ORDER DATED 8.5.2012 PASSED IN ZAC-1/BNG/SMR-30/2011-12 ON THE FILE OF THE ADDL. COMMISSIONER OF COMMERCIAL TAXES, ZONE 1, BANGALORE, RESTORING THE ORDER PASSED BY THE ASSESSING AUTHORITY FOR THE TAX PERIODS APRIL 2006 TO MARCH 2007, APRIL 2007 TO MARCH 2008 AND FOR THE TAX PERIODS APRIL 2008 TO MARCH 2009. SETTING ASIDE THE ORDER PASSED BY THE FAA IS IN RESPECT OF VAT.AP.NO.788-798/10-11 DATED 12.10.2010.

THESE STAs. COMING ON FOR ADMISSION, THIS DAY, *Dilip B. Bhosale J.*, DELIVERED THE FOLLOWING:

PC:

Heard learned counsel by consent for final disposal of the appeals at the stage of admission.

2. These Sales Tax Appeals arise from the order dated 08.05.2012 passed by the Additional Commissioner of Commercial Taxes Zone-I, Bangalore, (for short '**Revisional Authority**'), in exercise of the powers under Section 64(1) of the Karnataka Value Added Tax, 2003 (for short '**KVAT Act**'). By this order, the Revisional Authority set aside the order passed by the Joint Commissioner of Commercial Taxes (Appeals)-1, Bangalore (for short '**the**



