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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 3RD DAY OF APRIL 2014

PRESENT

THE HON'BLE MR.JUSTICE DILIP B.BHOSALE

AND

THE HON'BLE MR.JUSTICE B.MANO HAR

STA NOS.49/2011 & 26-28/2012

BETWEEN:

M/s. TVS Motors Co., Ltd.,
A Company incorporated under
The Companies Act, 1956
Having its registered office at No.985,
1st Floor, 80 Ft Road, 4th Block,
Koramangala, Bangalore,
Represented by its
General Manager (Legal), R.Murali. ...Appellant

(By Sri.S.Sriranga, Advocate a/w. Sri.Vikram Unni
Rajagopal, Advocate for M/s.Just Law for the appellant)

AND:

The State of Karnataka through
The additional Commissioner of
Commercial Taxes,
1st Main Road, Gandhingar,
Bangalore - 560 009. Respondent

(By Sri.T.K.Vedamurthy, HCGP)



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These STAs are filed under Sec.66(1) of the KVAT Act, against the revision order dated 20.08.2011 passed in No.SMR/KVAT/APP-2/CR-02/2011-12 T.No.320/2011-12 on the file of the Additional Commissioner of Commercial Taxes, Bangalore, setting aside the appeal order passed by FAA vide appeal No.VAT.AP.259 to 262/2010-11 dated 28.08.2010, decision made by directing to AA recompute the tax liability for the tax periods from 01.04.2005 to 31.03.2009.

These appeals coming on for Hearing this day, **B.MANOHAR J.**, delivered the following:

J U D G M E N T

The appellant-assessee filed these appeals challenging the order dated 20th August 2011 passed by the Additional Commissioner of Commercial Taxes in exercise of its revisional power under Section 64(1) of the Karnataka Value Added Tax Act, 2003 (for short the 'KVAT Act') whereby the Revisional Authority had set aside the order passed by the Joint Commissioner of Commercial Taxes (Appeals) – II, Bangalore (hereinafter referred to as '**the First Appellate Authority**' for short) dated 28-8-2010 while confirming the order passed by



