

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 31ST DAY OF JULY 2012

BEFORE

THE HON'BLE MR.JUSTICE H.G.RAMESH

W.P.No.10289/2007 (T-CST)

BETWEEN:

M/S GREENLAND TILES LTD.
BENAJU, POST GULVADY
KUNDAPURA

REPRESENTED BY ITS DIRECTOR
SRI MR.THIMMA POOJARY
S/O NANDA POOJARY
AGED ABOUT 63 YEARS

...PETITIONER

(BY SMT.VANI.H., ADVOCATE)

AND:

1. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (TRANSITION)
UDUPI
2. THE ADDITIONAL COMMISSIONER OF
COMMERCIAL TAXES (POLICY & LAW)
OFFICE OF THE COMMISSIONER OF
COMMERCIAL TAXES IN KARNATAKA
GANDHINAGAR
BANGALORE-560 009
3. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF FINANCE
VIDHANA SOUDHA
AMBEDKAR VEEDHI
BANGALORE-560 001
4. UNION OF INDIA
REPRESENTED BY ITS SECRETARY
MINISTRY OF FINANCE

GOVERNMENT OF INDIA
NORTH BLOCK
NEW DELHI-110 001

...RESPONDENTS

(BY SRI T.K.VEDAMURTHY, HCGP FOR R1 TO R3;
SRI KALYAN BASAVARAJ, ASG FOR R4)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE AMENDMENT TO SUB-SECTION (5) OF SECTION 8 OF CENTRAL SALES TAX ACT, 1956 BY FINANCE ACT, 2002 (ACT NO.20 OF 2002) WITH EFFECT FROM 11.5.2002 MADE BY THE CENTRAL GOVERNMENT BRINGING ADDITIONAL CONDITIONS FOR COMPLIANCE IN ORDER TO CLAIM TAX EXEMPTIONS/CONCESSIONS UNDER THE NOTIFICATIONS ISSUED UNDER SECTION 8(5) OF THE CST ACT AS IT VIOLATES ARTICLE 14 OF THE CONSTITUTION OF INDIA IN SO FAR AS IT RELATES TO THE PETITIONER AND ETC.

THIS WP COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

H.G.RAMESH, J. (Oral):

Heard. Learned Counsel appearing for the petitioner submits that the writ petition may be disposed of by setting aside the two reassessment orders dated 14.05.2007 (Annexures-G & H) denying the exemption granted earlier and also the consequent demand notices dated 14.05.2007, in view of the law laid down by a Division Bench of this Court in STA No.17 of 2010 and other connected matters (DD 13.07.2012).

2. In the light of the judgment of the Division Bench of this Court referred to above, I accept the submission made by the learned Counsel for the petitioner and accordingly, the impugned reassessment orders dated 14.05.2007 at Annexures-G & H and the consequent demand notices dated 14.05.2007 are set-aside. The writ petition is disposed of accordingly.

Petition disposed of.

**Sd/-
JUDGE**

Yn/ata.