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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 24TH DAY OF APRIL 2013

PRESENT

THE HON'BLE MR. JUSTICE N.KUMAR

AND

THE HON'BLE MR. JUSTICE B.MANOHAR

STRP Nos.263-264/2012

BETWEEN :

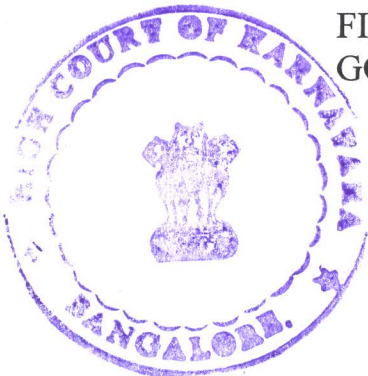
THE CENTRAL ARECANUT &
COCOA MARKETING &
PROCESSING CO-OPERATIVE LTD.
P.B.NO. 223, VARANASHI TOWERS,
MISSION STREET, MANGALORE-575 001,
REP. BY ITS MANAGING DIRECTOR
MR. SURESH BHANDARY M
AGED 49 YEARS,
S/O SRI. SHANKER
MODANKAP BHANDARY.

PETITIONER

(BY SRI.G RABINATHAN AND SRI. M THIRUMALES,
ADVOCATES)

AND :

1 STATE OF KARNATAKA
REP. BY PRL. SECY., TO GOVERNMENT
FINANCE DEPARTMENT,
GOVERNMENT OF KARNATAKA



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VIDHANA SOUDHA,
BANGALORE-560 001

2 COMMISSIONER OF COMMERCIAL TAXES
KARNATAKA, VANIJYA
THERIGE KARYALAYA
GANDHINAGAR,
BANGALORE-560 009

3 JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS)
VANIJYA THERIGE BHAVAN
GANDHI MAIDAN ROAD,
MANGALORE-575 001

4 DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT 3)
DVO, MANGALORE, VANIJYA
THERIGE BHAVA, GANDHI
MAIDAN ROAD
MANGALORE-575 001.

RESPONDENTS

(BY SMT.S.SUJATHA, AGA)

THESE STRPs ARE FILED U/S 65(1) OF
KARNATAKA VALUE ADDED TAX ACT, 2003,
AGAINST THE ORDER DATED 1.8.11 PASSED IN STA
NOs.990 & 991/2009 ON THE FILE OF KARNATAKA
APPELLATE TRIBUNAL, BANGALORE, DISMISSING
THE APPEAL FILED U/S 9(2) OF THE CENTRAL
SALES TAX ACT.

These STRPs coming on for admission before Court
this day, N KUMAR J, passed the following:

