

**IN THE HIGH COURT OF KARNATAKA
AT BANGALORE**

Dated this the 30th day of May, 2013

PRESENT

THE HON'BLE MR JUSTICE D V SHYLENDRA KUMAR

AND

THE HON'BLE MRS JUSTICE B S INDRAKALA

STA Nos. 59 of 2009 & 75-85 of 2013

C/w

STA Nos. 60 of 2009 & 86-96 of 2013

BETWEEN:

M/S INFINITE BUILDERS
AND DEVELOPERS
NO.6, GM PEARL, I STAGE,
I PHASE, BTM LAYOUT,
BANGALORE - 560 068
(BY ITS PROPRIETOR
MR GULAM MUSTAFA
AGED ABOUT 37 YEARS)

... COMMON
APPELLANT

[By Sri G Sarangan, Sr. Counsel for
Sri T N Keshava Murthy, Adv.]

AND:

THE ADDITIONAL COMMISSIONER
OF COMMERCIAL TAXES
ZONE II, GANDHINAGAR
BANGALORE - 560 009

... COMMON
RESPONDENT

[By Sri T K Vedamurthy, AGA]

STA NOs 59 OF 2009 & 75-85 OF 2013 ARE FILED UNDER SECTION 66 (1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE ORDER DATED: 16.03.2009 PASSED IN NO. SMR/KST/DVO-II/CR-58 TO 94/08-09, T-823/08-09 ON THE FILE OF THE ADDL. COMMISSIONER OF COMMERCIAL TAXES, ZONE-II, GANDHINAGAR, BANGALORE, SETTING ASIDE THE RULING OF THE ADVANCE RULING AUTHORITY AND ETC.,

STA NOs 60 OF 2009 & 86-96 OF 2013 ARE FILED UNDER SECTION 66 (1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE ORDER DATED: 16.03.2009 PASSED IN NO. SMR/KST/DVO-II/CR-58 TO 94/08-09, T-823/08-09 ON THE FILE OF THE ADDL. COMMISSIONER OF COMMERCIAL TAXES, ZONE-II, GANDHINAGAR, BANGALORE, SETTING ASIDE THE RULING OF THE ADVANCE RULING AUTHORITY AND ETC.,

THESE APPEALS COMING ON FOR HEARING, THIS DAY, **SHYLENDRA KUMAR J.**, DELIVERED THE FOLLOWING:

J U D G M E N T

The assessee is a registered dealer under the provisions of Karnataka Value Added Tax Act, 2003 [for short, the Act]. The assessee claims to be carrying on the activity of land developer and builder and selling constructed buildings to purchasers through a tripartite agreements entered into amongst the assessee, owner of the land and the purchasers. The assessee had carried on such activity during the years 2005-06 and 2006-07

