

ORDERED TO BE REPORTED

**BEFORE THE KARNATAKA APPELLATE TRIBUNAL AT**  
**BENGALURU**

**THIS THE 29<sup>th</sup> DAY OF JANUARY, 2016**

**STA No.1871/13**  
**[BELAGAVI CAMP]**

**PRESENT:**

1. SMT. M. SHOBHA ... DISTRICT JUDGE MEMBER  
2. SRI. S.BEERAPPA ... COMMERCIAL TAXES MEMBER

**BETWEEN:**

Sri. Narasingh Rao K. Varute, HUF,  
M/s. Laxmi Hardware Stores,  
CTS No.3935/26D, LG-1,  
Fort Road,  
Belagavi. ... APPELLANT  
(By Sri. P.S. Yadawad, Advocate)

**AND**

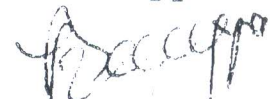
The State of Karnataka  
(By Sri. B. Vasanthkumar,  
State Representative) ... RESPONDENT

The following Judgment of the Bench is delivered by  
**SRI. S. BEERAPPA, COMMERCIAL TAXES MEMBER.**

\* \* \* \* \*

**JUDGMENT**

This Appeal is filed under Section-63 of the Karnataka Value Added Tax Act, 2003 (hereinafter called as "**The Act**" in short) challenging the impugned order passed by the Joint Commissioner of Commercial Taxes (Appeals), Belagavi Division, Belagavi (hereinafter called as "**The First Appellate**



**Authority")** in Appeal No. JCCT(AP)/B.KVAT-53/12-13/B:1054 dated 4-1-2013.

2. The Appeal was filed after delay of 3 months and 23 days. The Appellant has filed an application along with an affidavit to condone the delay under Section 63(2) of the Act read with Section 5 of the Limitation Act, 1955. The Appellant has stated that the Appeal was filed on 4-7-2013 against the order dated 4-1-2013 passed under Section 62(6) of the KVAT Act, 2003 and was communicated on 11-1-2013. Adding 60 days to the date of communication, the last date for filing of the appeal was 12-1-2013, whereas, the appeal being filed on 4-7-2013 has resulted in a delay of 115 days excluding 60 days specified u/s 63(2) of the Act to prefer the appeal. The said delay was beyond the control and was unintentional as the Appellant is not educated which also became a reason resulting in delay in getting the appeal papers prepared on time. The Appellant also stated that he being the proprietor of the concern was out of station for unavoidable reasons which also contributed for delay in filing the appeal. Therefore, he prayed for condonation of delay. Considering the reasons explained above, we condone the delay of 3 months 23 days in the interest of justice and equity.

**3. The brief facts of the case are as under:**

The re-assessment order in the case of the Appellant for the tax period January, 2011 was passed by the Assistant Commissioner of Commercial Taxes, (Audit)-5, Belagavi (hereinafter called as "**The Prescribed Authority**") on 23-6-

