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(R)

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 31ST DAY OF JULY, 2014

PRESENT

THE HON' BLE MR. JUSTICE N.KUMAR

AND

THE HON' BLE MR. JUSTICE B.MANO HAR

STRP Nos. 294/2011 and 210/2013

BETWEEN:

State of Karnataka,
By the Secretary,
Department of Finance,
Vidhana Soudha,
Bangalore - 560 001. ...Petitioner

(By Smt. Sujatha S., Addl. GA)

AND:

M/s Centum Industries
Private Limited,
No. 23, KHB Industries Area,
Yelahanka New Town,
Bangalore - 560 264.
Represented by the Finance
Manager. ...Respondent

(By Sri. V.S. Arbatti, Advocate)



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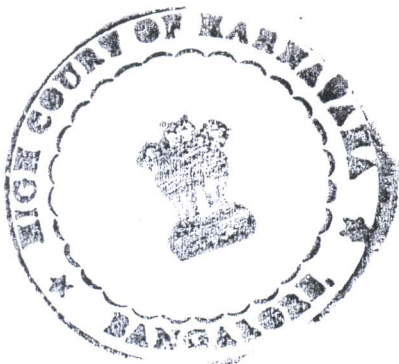
These STRPs are filed under Section 65 (1) of the KST Act, against the judgment dated 25.7.2011 passed in STA No. 2649 and 2650/2010 on the file of the Karnataka Appellate Tribunal, Bangalore, allowing the appeal.

These STRPs coming on for hearing this day, **N. KUMAR J.**, made the following:

ORDER

The revenue has preferred these Revision Petitions challenging the order passed by the Karnataka Appellate Tribunal holding that the authorities were not justified in denying the input tax credit on the principle that once tax has been paid, the party should not be asked to pay tax again and accordingly allowed the input tax credit.

2. The assessee is a private limited Company engaged in manufacture, sales, supply and service of electrical and electronic components such as communication modules, subsystems, components including plastic, sheet metal, machined parts, etc., The assessee is registered as a dealer under the provisions of the Karnataka Value Added Tax Act, 2003 (for short hereinafter referred to as 'the Act') and also



under the Central Sales Tax Act, 1956 with TIN No. 29770214201. During the audit it was noticed that the assessee Company has claimed input tax rebate in respect of local registered purchases. They calculated VAT at 4% and 12.5% separately in the invoices as local sales as applicable. In respect of Central Sales Tax, the assessee has charged and collected at 4% against 'C' form/ 'D' Form and 12.5% without statutory form separately in the invoices. In the monthly returns filed in respect of the period of February 2007, the claim of input tax of Rs.2,43,306/- was rejected on the ground that the said claim was not pertaining to the tax for the period February 2007. It was held that the assessee has to claim input tax rebate in the respective period of purchases effected and also on the ground that the assessee had not filed revised returns within 6 months as provided under Section 35(4) of the Act.

3. Aggrieved by the said order, the assessee preferred an appeal. The first Appellate Authority affirmed the order of the assessing authority and held that as the input tax claims

