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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 5<sup>th</sup> day of November, 2014

PRESENT

**THE HON'BLE MR. JUSTICE N KUMAR**

AND

**THE HON'BLE MR. JUSTICE B MANOHAR**

STRP Nos.130, 136-168 & 169 -170 OF 2014

BETWEEN:

FOSROC CHEMICALS (INDIA) PVT.LTD  
NO.38, 12TH CROSS, 3RD FLOOR  
PSR ID CBI ROAD, GANGANAGAR NORTH  
BANGALORE-560032  
REPRESENTED HEREIN BY ITS  
DIRECTOR,  
MR.K.S.RAMAKRISHANA RAO ...PETITIONER

(BY SRI T. SURYANARAYANA, ADVOCATE)

AND:

THE STATE OF KARNATAKA  
REPRESENTED BY THE  
COMMISSIONER OF COMMERCIAL TAXES  
VANIJYA THERIGE KARYALAYA  
KALIDASA ROAD  
GANDHINAGAR  
BANGALORE-560009  
BANGALORE CITY ...RESPONDENT



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(BY SMT. S. SUJATHA, AGA)

These STRPs filed under Section 65(1) of KVAT Act, against the order dated 30-07-2013 passed in STA No.2266 to 2301 of 2011 on the file of the Karnataka Appellate Tribunal, Bengaluru, partly allowing the appeals.

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

### **ORDER**

These Revision Petitions are preferred by the assessee against the order passed by the Karnataka Appellate Tribunal dismissing his appeal and confirming the orders passed by the lower authorities.

2. The assessee is a Company incorporated under the provisions of the Companies Act, 1956. It is engaged in the business of manufacture and supply of construction chemicals. The assessee is registered under the provisions of the Central Sales Tax Act, 1956 (for short hereinafter referred to as 'the CST Act') and the Karnataka Value Added Tax Act, 2003 (for short hereinafter referred to as 'the KVAT Act').

