

(P)

A. 1148/DBI
29-6-15

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IN THE HIGH COURT OF KARNATAKA AT BENGALURU

9

DATED THIS THE 3RD DAY OF JUNE, 2015

PRESENT

THE HON'BLE MR.JUSTICE MOHAN M.SHANTANAGOUDAR

AND

THE HON'BLE MR.JUSTICE ARAVIND KUMAR

STA No.97/2013

BETWEEN:

M/s.PAN PARAG INDIA LTD.
NO.6, NISARGA FARM HOUSE,
MATHAHALLI ROAD, MAKALI,
DASANAPURA HOBLI,
BENGALURU-562 123,
TIN:29940824286
REPRESENTED BY
ANIL KUMAR G.M.
S/O KEDARNATH
AGED 59 YEARS,
HINDU

..APPELLANT

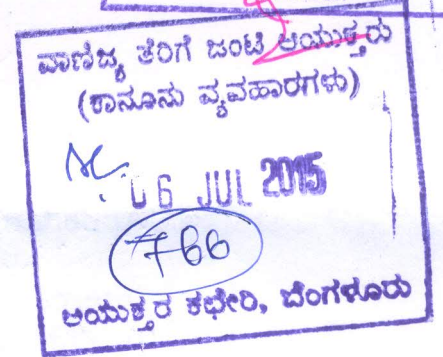
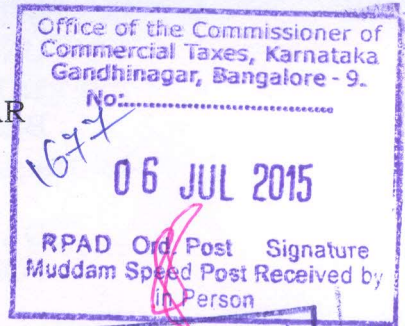
(BY SRI.A.SATHYANARAYANA, ADVOCATE)

AND:

ADDL. COMMISSIONER OF
COMMERCIAL TAXES
ZONE-3, VTK-1, 1ST MAIN,
GANDHINAGAR,
BENGALURU-9

..RESPONDENT

(BY SRI.K.M.SHIVAYOGISWAMY, AGA)



SC/Legal

9/17

THIS STA IS FILED UNDER SECTION 66(1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003, AGAINST THE ORDER DATED:29.04.2013 PASSED IN NO.ZAC-03/DVO-06/SMR-18/12-13 ON THE FILE OF THE ADDL. COMMISSIONER OF COMMERCIAL TAXES, ZONE-3, VTK-1, GANDHINAGAR, BENGALURU-09, SETTING ASIDE THE APPEAL FILED ORDER UNDER SECTION 62(6) OF KVAT ACT, 2003 PASSED BY THE JCCT (APPEALS)-6, BANGALORE VIDE VAT AP/NO.1495/10-11 DATED: 07.04.2012 AND RESTORING THE PENALTY ORDER FILED UNDER SECTION 53(12) OF KARNATAKA VALUE ADDED TAX ACT, 2003 PASSED BY THE DCCT(VIGILANCE) BENGALURU, DATED: 04.08.2010.

THIS STA COMING ON FOR FINAL HEARING THIS DAY, **MOHAN M. SHANTANAGOUDAR J.**, DELIVERED THE FOLLOWING:

JUDGMENT

Appellant is a dealer in Pan Parag-Gutkha. Appellant's Goods Vehicle bearing NO.KA-40-2300 was intercepted by the Deputy Commissioner of Commercial Taxes(Vigilance) Bengaluru at 11.00 A.M on 29.07.2010 at National Highway No.4 (Tumkur-Bengaluru Road). At the time of interception, the driver in-charge of the goods vehicle did not produce any documents before the investigation officer. Thereafter physical verification of the goods under transport in the goods vehicle was taken up immediately. On verification it was noticed by

