

CR - 75480/14  
S. G. Hegde

: 1 :

IN THE HIGH COURT OF KARNATAKA  
DHARWAD BENCH  
DATED THIS THE 11<sup>TH</sup> DAY OF JULY 2014

BEFORE

THE HON'BLE MR. JUSTICE A.N. VENUGOPALA GOWDA

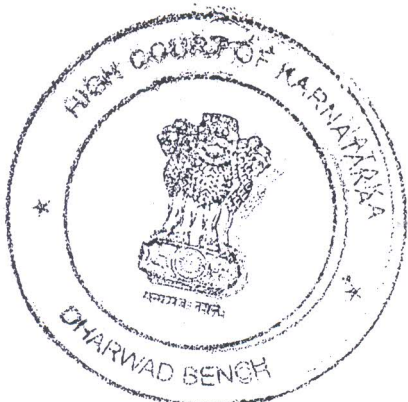
WRIT PETITION No. 63952 OF 2010 [T-RES]

AND

WRIT PETITION Nos. 63971-974 OF 2010 [T-RES]

**BETWEEN:**

1. THE PRUTHVI STONES  
SITUATED AT HOUSE NO. 48, HIRE-UPNAL  
POST: BALAKUNDI, TQ: HUNGUND - 587125.  
R/BY ITS PARTNER  
MRUTYUNJAYA S/O SHEJHARAYYA SARANGAMATH  
AGE: 33 YEARS, OCC: BUSINESS & AGRICULTURE,  
R/O HOUSE NO. 48, HIRE-UPNAL,  
POST: BALAKUNDI, TQ: HUNGUND - 587125,  
DIST: BAGALKOT.
2. THE PRUTHVI EXPORTS  
SITUATED AT HOUSE NO. 48, HIRE-UPNAL  
POST. BALAKUNDI, TAL. HUNGUND  
REP. BY ITS PROPRIETOR  
MRUTYUNJAYA S/O SHEKHARAYA SARANGAMATH  
AGE: 33 YEARS OCC: BUSINESS & AGRICULTURE,  
R/O HOUSE NO. 48, HIRE-UPNAL,  
POST: BALAKUNDI, TQ: HUNGUND - 587125,  
DIST: BAGALKOT.
3. THE PREMIUM GRANITES  
SITUATED AT SY NO. 57/1A+1B/3  
PLOT NO. 3 & 4, POST: BALAKUNDI,  
TQ: HUNGUND, R/BY ITS PROPRIETOR  
RANGAPPA S/O RAMARPA TALEWAD



This Certified Copy Contains 7 Pages  
and Copying Charges of Rs. 21 is received  
in Cash.

AGE: 35 YEARS, OCC: BUSINESS & AGRI  
R/O SY. NO. 57/1A+1B/3 , PLOT NO. 3 & 4  
POST: BALKUNDI, TQ: HUNGUND-587125,  
DIST: BAGALKOT.

4. THE NAVEEN GRANTIES  
SITUATED AT CTS. NO. 3154, WARD NO. 3,  
RAGATI PETH, POST: ILKAL, TQ: HUNGUND  
R/BY ITS PROPRIETOR  
PRAMOD S/O VIJAYKUMAR HANCHATE  
AGE: 34 YEARS, OCC: BUSINESS & AGRICULTURE  
R/O CTS. NO. 3154, WARD NO. 3, RAGATI PETH,  
POST: ILKAL, TQ: HUNGUND - 587125,  
DIST: BAGALKOT.
5. THE CRYSTAL GRANITES  
POST: ILKAL, TQ: HUNGUND  
R/BY ITS PROPRIETOR  
CHANDRASHEKAR V. NADIG  
AGE: 33 YEARS, OCC: BUSINESS & AGRICULTURE  
R/O POST. ILKAL, TQ: HUNGUND,  
DIST: BAGALKOT.

... PETITIONERS

(BY SRI. SHRIHARSH A NEELOPANT, ADV.)

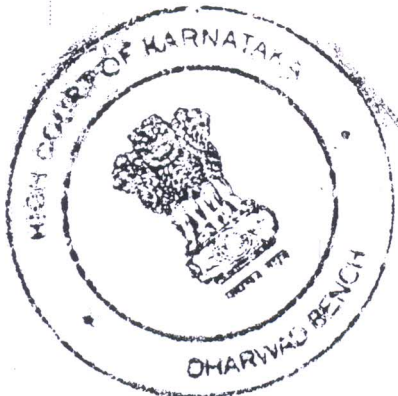
**AND:**

1. THE GOVERNMENT OF KARNATAKA  
COMMISSIONER OF COMMERCIAL TAXES  
VANIYA THERIGE KARYALAYA  
GANDHINAGAR, BANGALORE.
2. THE COMMISSIONER OF COMMERCIAL TAXES  
LVO (LOCAL VAT OFFICE) - 420, BAGALKOT.

... RESPONDENTS

(BY SRI. M. KESHAVAREDDY, AGA)

THESE WRIT PETITIONS ARE FILED UNDER  
ARTICLES 226 & 227 OF CONSTITUTION OF INDIA  
PRAYING THIS HON'BLE COURT TO SET ASIDE THE



IMPUGNED NOTIFIATION BEARING NO. ADCOM (I&C)/AC/CR.22/10/11 DATED: 24-05-2010 AS PER ANNEXURE-D ISSUED BY THE RESPONDENT NO.1 IN SO FAR AS IT MANDATES THAT EVERY DEALER REGISTERED UNDER THE KARNATAKA VALUE ADDED TAX ACT, 2003 SHALL ENTER THE DETAILS OF SUCH GOODS; IN THE FORMAT APPEARING IN ONE OF THE DEPARTMENTAL WEBSITE NAMELY; <http://vat.karnataka.nic.in/>, <http://164.100.80.20/vat505>, <http://vat505>, <http://vatkar.gov.in/>, BEFORE THE MOVEMENT OF GOODS COMMENCES AND IN SO FAR IT MANDATES TO TAKE THE DELIVERY NOTE IN FORM VAT 515 FROM THE DEPARTMENTAL WEBSITE OF RESPONDENT NO.1 IN THE INTREST OF JUSTICE AND EQUITY.

THESE WRIT PETITIONS COMING ON FOR **PRELIMINARY HEARING IN 'B' GROUP**, THIS DAY, THE COURT MADE THE FOLLOWING: -

**ORDER**

The petitioners are dealers running the business in the sale of commodities like rough granite, polished granite tiles and slabs, etc. The petitioners have got registered under Section 22 of the *Karnataka Value Added Tax Act, 2003* and

