



IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 25th day of March, 2013

PRESENT

THE HON'BLE MR. JUSTICE N. KUMAR

AND

THE HON'BLE MRS. JUSTICE B. MANOHAR

STRP No.1 of 2012

BETWEEN:

Utracon Structural Systems Pvt. Ltd.,
No.44, D/No.05, K. Gullandappa
Opp: Radar, Egipura Main Road
Vivekanagar Post
Bangalore - 560 047 ...Petitioner

(By Sri Chythanya, Advocate)

AND:

The State of Karnataka
Represented by
the Assistant Commissioner &
Commercial Taxes, Audit-13
V.T.K.
Gandhi Nagar
Bangalore - 560 009 ...Respondent

(By Smt. S. Sujatha, AGA)

This Certified copy contains.....21.....Pages
And Copying charges of ₹.....60.....IS
Received



This STRP filed under Section 65(1) of the Karnataka Value Additional Tax Act, against the order dated 1-4-2011 passed in STA Nos. 404 to 406/2010 on the file of the Karnataka Appellate Tribunal, Bangalore, dismissing the appeals.

This STRP coming on for admission this day, **N. KUMAR J** made the following:

ORDER

The assessee has preferred this appeal against the concurrent finding recorded by the three authorities rejecting the request of the assessee to treat the stranded rods as items of iron and steel falling under Section 14 of the Central Sales Tax Act and to grant the benefit of reduced rate.

2. The assessee is a Private Limited Company, engaged in the business of works contract of design and construction of post tensioning structure involving transfer of property in goods. The assessee is a registered dealer under the Karnataka Value Added Tax Act with effect from 01.03.2006. The assessee opted for payment of tax under the composition scheme as provided under Section 15 of the



