

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 20th DAY OF AUGUST, 2014

PRESENT

THE HON'BLE MR.JUSTICE N.KUMAR

AND

THE HON'BLE MRS.JUSTICE RATHNAKALA

SALES TAX REVISION PETITION NO.1/2013

BETWEEN:

Sri. Mahendra Kumar,
Propreitor
M/s Veetrag Cargo Corporation,
No.106, Kaveti Arcade,
Sultanpet,
Bangalore - 560 053.

... PETITIONER

(By Sri K.J.Kamath, Adv.)

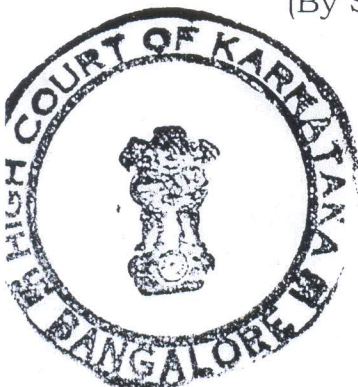
AND:

1. The State of Karnataka,
Represented by the Secretary,
Finance Dept.,
Vidhana Soudha,
Bangalore - 560 001.

2. The Commercial Tax Officer
TRCP(IN),
Arashinakunte,
Nelamangala,
Bangalore - 562 123.

...RESPONDENTS

(By Smt.S.Sujatha, AGA)



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This Sales Tax Revision Petition is filed under Sec. 65(1) of Karnataka Value Added Tax Act, against the judgment and order dated:07.08.2012 passed in STA.817/2010 on the file of the Karnataka Appellate Tribunal at Bengaluru, dismissing the appeal.

This Revision Petition coming on for Hearing this day, **N.KUMAR J.**, made the following:

ORDER

A transporter has preferred this Revision Petition challenging the restoration of the penalty order by setting aside the order passed by the first appellate authority.

1. The petitioner is a transporter of goods based in Bangalore. They are engaged in the transport of the goods from Delhi and other Northern States of India to Southern States of Karnataka, Tamilnadu, etc. On 28.5.2007, a goods vehicle bearing No.HR-55/D-8287 of



