

IN THE HIGH COURT OF KARNATAKA, BENGALURU

DATED THIS THE 28TH DAY OF JANUARY, 2020

BEFORE

THE HON'BLE MR. JUSTICE KRISHNA S.DIXIT

WRIT PETITION NOS. 22839-22840 OF 2018 (T-RES)

BETWEEN:

1. M/S. BRIGHT ROAD LOGISTIC
#214, 1ST FLOOR, 4TH MAIN ROAD,
CHAMARAJPET, BANGALORE - 560 018.
REPRESENTED HEREIN BY ITS PROPRIETOR,
MR. MAHENDRA KUMAR BHANSALI.

2. SRI. FAYAZ KHAN
S/O. WAHAB KHAN,
AGED ABOUT 65 YEARS,
NO.176, JOLLY MOHALLA,
BUILDING LANE,
BANGALORE - 560053.
(SENIOR CITIZEN BENEFIT NOT CLAIMED)

... PETITIONERS

(BY SRI. S RUPESH KUMAR, ADVOCATE FOR P1(NOC);
SRI. T SURYANARAYANA, ADVOCATE FOR P2)

AND:

1. THE COMMERCIAL TAX OFFICER
(ENFORCEMENT), SOUTH ZONE-17,
VTK 2, NATIONAL GAMES VILLAGE COMPLEX,
KORAMANGALA,
BANGALORE - 560047.

2. THE COMMISSIONER OF STATE TAX
KARNATAKA,
VANIJYA THERIGE KARYALAYA,
1ST FLOOR, GANDHINAGAR,
BANGALORE - 560009.

... RESPONDENTS

(BY SRI. T K VEDAMURTHY, AGA FOR R1 &R2)

THESE WRIT PETITIONS ARE FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ORDER DATED 04.04.2018 ISSUED BY THE R-1 (ANNEXURE-K) AND QUASH THE IMPUGNED NOTICE DATED 18.05.2018 ISSUED BY THE R-1 (ANNEXURE-L) AND ETC.,

THESE PETITIONS COMING ON FOR *ORDERS* THIS DAY,
THE COURT MADE THE FOLLOWING:-

ORDER

The learned counsel for the petitioners having argued the matter for some time, now fairly submits that an appeal is provided under Section 107 of the Karnataka Goods and Services Act, 2017 and they would avail the same provided some interim protection is afforded by this Court, lest otherwise the purpose of filing of the appeal should be defeated. There is force in this submission apart from fairness.

In the above circumstances, these writ petitions are disposed off reserving liberty to the petitioners to file a statutory appeal within a period of four weeks keeping open all contentions of the parties.

The Registry shall return the impugned order to the petitioners after retaining a copy thereof in the file so that they avail appeal remedy.

To facilitate filing of the appeal, the respondents are directed not to precipitate the matter for a period of four weeks.

Sri. Vedamurthy, Learned AGA is permitted to file Memorandum of Appearance for respondents within four weeks.

**Sd/-
JUDGE**

Bsv