



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MR. JUSTICE H.P.SANDESH

CRIMINAL REVISION PETITION NO.663 OF 2026

BETWEEN:

SHRI MOHAMMED FAROOQ
PARTNER
M/S. GOLD STAR GRANITE
SON OF LATE SHRI NAZEER BAIG
AGED ABOUT 38 YEARS
ASSESSMENT NO.2081
SAIBABA TEMPLE ROAD
NEAR MANJUNATHA NAGAR
KOLLEGALA
CHAMARAJANAGARA DISTRICT-571440

...PETITIONER

(BY SRI MOHAMMED ZABIULLA KHAN, ADVOCATE)

AND:

THE COMMERCIAL TAX OFFICER
[INTERNAL AUDIT AND INSPECTION]-1
SHESHADRI BUILDING
DEWAN'S ROAD
MYSURU-570005

...RESPONDENT

(BY SRI K HEMAKUMAR, AGA)

THIS CRL.RP IS FILED U/S 42(9)(11) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003 R/W SECTIONS 397 R/W 401 OF

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by DEVIKA M
Location: HIGH
COURT OF
KARNATAKA



CR.P.C PRAYING TO SET ASIDE THE FINAL ORDER DATED 31-07-2025 PASSED IN CRL.MISC NO.70/2019 ON THE FILE OF THE HONBLE SENIOR CIVIL JUDGE AND JMFC, AT KOLLEGALA AND ETC.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE H.P.SANDESH

ORAL ORDER

This petition is filed praying to set aside the final order dated 31.07.2025 passed in Crl.Misc.No.70/2019 on the file of the Senior Civil Judge and JMFC, Kollegala.

2. Heard the learned counsel appearing for the respective parties.

3. The main ground of the counsel appearing for the petitioner is that 'H' Form was not produced before the Magistrate and there is an observation of the Magistrate in paragraph 9 of the order that during the cross-examination, CW1 admitted that the shop shown in Ex.C4 is closed, but could not specify the duration. He confirmed that original 'H' Forms



are mandatory and can be accepted within 7 years. In case of loss of the 'H' Form, the respondent was expected to file a police complaint and make a paper publication. He affirmed that if the respondent submitted original 'H' Forms from Tamil Nadu, exemption could be granted. The counsel referring this observation would contend that an application is filed before this Court in I.A.No.2/2026 seeking permission to produce the documents and the same may be considered.

4. Per contra, the counsel appearing for the State would submit that the proceedings were initiated before the learned Magistrate by filing a C.Misc.No.70/2019 by the respondent herein under Section 42(9)(c) of the Karnataka Value Added Tax Act, 2003 seeking for recovery of arrears of tax, interest and penalty due from M/s Gold Star Granites for the assessment year 2013-14. The counsel would submit that the Magistrate is having only the jurisdiction to recover the arrears of tax and cannot determine 'H' Form. The same has been determined by the Assessing Authority. Even such observation is made in paragraph 9, the same is not permitted to consider by the Magistrate. Hence, the question of



consideration of 'H' Form by the Magistrate does not arise. The counsel also submits that the documents which have been placed before this Court could be placed before the Assessing Authority who passed an order and if it is permissible under the law, the same can be considered by the Authority.

5. Having heard the learned counsel appearing for the respective parties and considering the factual aspects of the case, it discloses that the proceeding was initiated before the learned Magistrate for recovery. The scope of the petition is also very limited i.e., only for recovery of arrears of tax and the powers are vested with the Magistrate is only for recovery of arrears of tax and not to assess the validity. Even an observation was made in paragraph 9 of the order by the Magistrate, the same is not permissible. Considering the submissions made by the counsel appearing petitioner as well as the respondent and also filing of document before this Court, this Court is of the opinion that instead of entertaining those documents by this Court, a liberty is given to the petitioner to approach the Assessing Authority by placing the requisite statutory Form 'C' and 'H' for the assessment year 2013-14 and



Assessing Authority has to take the decision on it in accordance with law. With this observation, petition is disposed of.

6. Registry is directed to return the original documents of the petitioner after collecting the copy of the same.

Sd/-
(H.P.SANDESH)
JUDGE

SN