



CNR: KAHC010357402024

NC: 2026:KHC:49339-DB
STRP No. 6 of 2024

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF SEPTEMBER, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA

SALES TAX REVISION PETITION NO. 6 OF 2024

BETWEEN:

1. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS- 1)
2ND FLOOR TTMC,
BMTC COMPLEX SHANTHINAGAR,
BENGALURU - 560027.
2. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT 1.2),
VAT DIVISION 5TH FLOOR, TTMC, BMTC BUILDING,
YESHWANTHPUR,
BENGALURU - 560022.

...PETITIONERS

(BY SRI. ADITYA VIKRAM BHAT, AAG)

AND:

M/S. GEODESIC TECHNIQUES PVT. LTD.,
NO 203, 2ND FLOOR, 17TH CROSS,
MALLESHWARAM,
BENGALURU - 560 003.

...RESPONDENT

(BY SRI. ATUL KRISHNA RAO ALUR, ADVOCATE)

THIS STRP FILED UNDER SEC.65(1) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003 AGAINST THE JUDGMENT DATED
20.04.2022 PASSED IN STA NO.202/2019 AND 203/2019 ON
THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL AT
BANGALORE, ALLOWING THE APPEALS AND SETTING ASIDE

Digitally signed
by AASEEFA
PARVEEN

Location: HIGH
COURT OF
KARNATAKA



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THE ORDER DATED 12.06.2019 PASSED IN CST AP Nos.37 18-19 AND 38/18-19 ON THE FILE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS) - 1, BENGALURU, DISMISSING THE APPEALS AND FILED AGAINST THE ORDER DATED 13.08.2018 PASSED IN CAS ORDER NO.218780555 PASSED UNDER SECTION 9(2) OF THE KVAT ACT 2003 BY THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES, (AUDIT) 1.2, DVO-1, BENGALURU, FOR THE TAX PERIOD OF APRIL 2010 TO MARCH 2011.

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

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA

ORAL ORDER

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

Heard Sri.Aditya Vikram Bhat, learned AAG for the petitioners and learned counsel Sri.Atul Krishna Rao Alur, for respondent-assessee.

2. The above STRP is filed questioning the order dated 20.04.2022 in STA Nos.202/2019 and 203/2019 whereunder, the respondent/assessee's appeals are allowed, remanding the matter to the assessing authority to pass fresh order in terms of the observations made



during the course of the Appellate order. Along with the revision petition, IA No.1/2024 is filed under Section 5 of the Limitation Act praying to condone the delay of 594 days in preferring the revision petition. Subsequently, better affidavit in support of IA for condonation of delay is filed on 27.08.2026.

3. Learned AGA would submit that there is a delay of 594 days in preferring the revision petition and the delay is explained in the affidavits accompanying the application. Learned AGA would submit that impugned order is dated 20.04.2022; the Government order to file a revision was issued on 18.07.2022; whereas the revision petition was filed on 25.06.2024. Learned AGA would refer to the averments made in the affidavit and would pray for allowing the IA by condoning the delay.

4. Per contra, learned counsel Sri.Atul Krishna Rao Alur referring to the objections filed opposing IA for condonation of delay would submit that the State has



failed to explain the delay of nearly 2 years in preferring the revision petition and he further submits that the State has failed to provide sufficient cause to condone the delay. Learned counsel would submit that though the Government order to file revision was issued on 18.07.2022, the State has taken nearly two years from the date of Government order to file the revision petition. Learned counsel for respondent/assessee referring to the affidavits would submit that there is no explanation from the date i.e. 13.10.2022 on which date the file was submitted to the Law officer, to 13.09.2023. Further learned counsel referring to paragraph No.13 of the subsequent affidavit would submit that the event stated in paragraph No.13 is subsequent to filing of the revision petition and the same cannot be taken note of. Thus learned counsel would submit that, as the State has failed to assign sufficient cause, IA No.1/2024 needs to be rejected.



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5. Having heard the learned counsel for the parties and on perusal of the affidavits and objection filed by the respondent/assessee, we are of the considered view that the State has failed to provide sufficient cause to condone the delay of 594 days in preferring the revision petition.

6. The revision petition is directed against the order dated 20.04.2022 in STA Nos.202/2019 and 203/2019 passed by the Karnataka Appellate Tribunal, Bengaluru. Admittedly, the Government issued Government order on 18.07.2022 to prefer revision petition. However, the revision petition is filed only on 25.06.2024, nearly two years from the date of issuance of Government order to file the revision petition.

7. There is no proper explanation offered to condone the delay. The affidavit dated 27.08.2026, filed by the Deputy Commissioner of Commercial Taxes (Audit 1.2) would indicate that on issuance of the Government order for preferring the revision petition, the file was



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placed before the Law officer for drafting on 13.10.2022 and the officers of the department were not in a position to brief the Law officer to prepare the draft and the officer in charge was transferred on 13.09.2023. There is no proper explanation between 13.10.2022 to 13.09.2023. There is also no further explanation from 13.09.2023 to 25.06.2024, the date on which the revision petition was filed.

8. On going through the affidavits, we are of the considered opinion that the affidavits would not satisfactorily explain the delay. Even minimum acceptable reasons are not assigned. The Hon'ble Apex Court in ***Basawaraj & Another vs. The Special Land Acquisition Officer*** at paragraph No.15 has observed as follows:

"15. The law on the issue can be summarised to the effect that where a case has been presented in the Court beyond limitation, the applicant has to explain the Court as to what was the "sufficient cause" which means an adequate and enough reason which prevented him to approach the Court within limitation. In case a party is found to be negligent, or for want of bonafide on his part



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in the facts and circumstances of the case, or found to have not acted diligently or remained inactive, there cannot be a justified ground to condone the delay. No Court could be justified in condoning such an inordinate delay by imposing any condition whatsoever. The application is to be decided only within the parameters laid down by this Court in regard to the condonation of delay. In case there was no sufficient cause to prevent a litigant to approach the Court on time condoning the delay without any justification, putting any condition whatsoever, amounts to passing an order in violation of the statutory provisions and it tantamounts to showing utter disregard to the legislature."

9. As the petitioner has failed to explain properly the delay, IA No.1/2024 is liable to be dismissed. Accordingly, IA No.1/2024 is dismissed. Consequently, revision petition also stands *rejected*.

In view of disposal of the main petition, IA No.2/2024 for stay is dismissed.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(DR.CHILLAKUR SUMALATHA)
JUDGE**