



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF JANUARY, 2024

PRESENT

THE HON'BLE MR JUSTICE K.SOMASHEKAR

AND

THE HON'BLE MR JUSTICE UMESH M ADIGA

SALES TAX REVISION PETITION NO. 18 OF 2021

BETWEEN:

1. YES BANK LIMITED
GROUND FLOOR PRESTIGE OBELISK
MUNICIPAL NO.3
KASTURBA ROAD
BANGALORE - 560 001

REPRESENTED BY
MANISH KARDILE

HEAD -REGULATORY REPORTING AND TAXATION
AGED ABOUT 52 YEARS
PLOT NO.1202, B WING, NEW VINAY CHS
MANIPADA VIDYANAGARI ROAD
KALINA SANTACRUZ EAST
MUMBAI- 400 098

...PETITIONER

(YES BANK LIMITED, BENGALURU (COURT NOITCE SERVED))

AND:

1. THE STATE OF KARNATAKA
FIANCE DEPARTMENT
VIDHANA SOUDHA
BENGALURU - 560 001
REPRESENTED BY SECRETARY





2. JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPELAS)-I
BANGALORE
3. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
AUDIT (1.7) DGSTO-01
BANGALORE

...RESPONDENTS

(BY SRI. ADITYA BHAT, GA)

THIS STRP IS FILED UNDER SECTION 65(1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003, AGAINST THE JUDGMENT DATED 29.06.2020 IN STA NOS.96/2019 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL AT BENGALURU, DISMISSING THE APPEAL AND FILED AGAINST THE ORDER DATED 31.12.2018 PASSED IN VAT.AP.NO.120/17-18 (A.Y.2012-13) ON THE FILE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS-1) BENGALURU, DISMISSING THE APPEAL AND UPHOLDING THE REASSESSMENT ORDER DATED 25.10.2017 PASSED UNDER SECTION 39, 36(2) AND 72(2) OF KVAT ACT, 2003 BY THE ASSISTANT COMMISSIONER OF COMMERICAL TAX OFFICER (AUDIT) – 1.7, DIVISION-1, BENGALURU, AND FOR THE TAX PERIODS FROM APRIL 2012 TO MARCH 2013.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, **K.SOMASHEKAR J.**, MADE THE FOLLOWING:

ORDER

The petitioner is the YES Bank Limited, Bengaluru and the Court notice have been issued against the petitioner and the endorsement also reveals as 'Service is sufficient', as against the petitioner.



2. Sri. Aditya Bhat, learned Government Advocate for respondent - State is present before the Court physically and submits that several process has been given to the petitioner, but there is no representation on behalf of the petitioner.

3. Keeping in view the status of the petitioner as well as the submission of learned Government Advocate for respondent - State and as per Section 151 of CPC, it is stated that no limit for the inherent power can be exercised either affecting or effecting any orders of this Court that is the first limb of the said provision of law but the second limb is to prevent the abuse of provision of law but the last limb of the said provision of law is to secure the ends of justice, to both the parties. But securing the ends of justice is an important aspect to exercise the inherent power, which is applicable to both the parties in proceedings.

4. The advocate appearing for the petitioner has retired though Court notice is served on the petitioner, he did not appear and prosecuted the case. It indicates that



petitioner is not interested in prosecuting the case and persuade the Court. This case is pending for last 3 years without any progress. Hence needs to be dismissed for non prosecution.

5. Accordingly, petition stands ***dismissed***.

**Sd/-
JUDGE**

**Sd/-
JUDGE**

AG
List No.: 1 SI No.: 1