



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 26TH DAY OF MARCH, 2026

PRESENT

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

AND

THE HON'BLE MR. JUSTICE K. V. ARAVIND

SALES TAX REVISION PETITION No. 1 OF 2026

BETWEEN:

1. M/S. ATRIA CONVERGENCE TECHNOLOGIES LTD.,
IIIRD FLOOR, GOLDEN HEIGHTS,
No.1/2, 59TH 'C' CROSS,
4TH 'M' BLOCK, RAJAJINAGAR,
BENGALURU - 560 010.

(A PRIVATE LIMITED COMPANY
REGISTERED UNDER THE COMPANIES ACT, 2013
AND REPRESENTED BY MR. VATS SAWHNEY.....)

...PETITIONER

(BY SRI. PRASHANTH R., ADVOCATE)

AND:

1. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT)-2.4.,
DVO-2, BENGALURU.
R.R. NAGAR, BENGLURU
2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES, (APPEALS)-2,
BMTc, SHANTHINAGAR,
BENGALURU - 560 027.

...RESPONDENTS

(BY SRI ADITYA VIKRAM BHAT, AGA)

Digitally
signed by
VINUTHA B S
Location:
High Court of
Karnataka



THIS STRP IS FILED UNDER SECTION 65(1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE JUDGMENT DATED 27.02.2025 PASSED IN STA.No.128/2022 ON THE FILE OF KARNATAKA APPELLATE TRIBUNAL AT BANGALORE AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND

ORAL ORDER

(PER: HON'BLE MR. JUSTICE K. V. ARAVIND)

Heard Sri R. Prashanth, learned counsel for the petitioner-Assessee and Sri Aditya Vikram Bhat, learned Additional Government Advocate for the respondent-Revenue.

2. This Sales Tax Revision Petition is filed under Section 65(1) of the Karnataka Value Added Tax Act, 2003 by the assessee, impugning the order dated 27.02.2025 passed in STA No.128/2022 by the Karnataka Appellate Tribunal, Bengaluru (for short, "the Tribunal").

3. The petitioner-assessee is a private limited company registered under the provisions of the Central Sales Tax Act, 1956 (for short, "the CST Act"), engaged in the business of



cable distribution, network operations, including local cable operations, multi-system operations, digital TV services, and internet services.

3.1 The adjudicating authority concluded the assessment on 28.09.2020, determining the tax and interest payable. The assessee filed a rectification application, which was partly allowed. However, the claim for concession in respect of inter-State stock transfers was rejected for want of statutory forms.

3.2 Aggrieved by the order passed on rectification, the assessee preferred an appeal before the Joint Commissioner of Commercial Taxes (Appeals)-2, Bangalore (First Appellate Authority). The First Appellate Authority dismissed the appeal, confirming the order of rectification. On further appeal, the Tribunal also confirmed the said order and rejected the appeal.

4. Sri Prashanth, learned counsel for the petitioner, submits that the 'C' and 'F' Forms were not furnished along with the returns within the prescribed time, as the same were not made available by the concerned dealers/vendors. It is further submitted that the petitioner had no knowledge of the



requirement to produce the said forms within the stipulated time. It is also contended that the 'C' and 'F' Forms were available in the e-mail ID of one of the employees who had left the company, and therefore, the petitioner was unable to submit the same within the prescribed time.

4.1 Learned counsel submits that, if an opportunity is granted, the said 'C' and 'F' Forms would be produced before the adjudicating authority. With the above submissions, learned counsel prays that the impugned order be set aside and the matter be remitted to the adjudicating authority, with liberty to the petitioner to produce the said forms.

5. *Per contra*, Sri Aditya Vikram Bhat, learned Additional Government Advocate for the respondent, submits that the production of 'C' and 'F' Forms within the prescribed period of three months is mandatory. The plea regarding lack of knowledge and the non-availability of the concerned employee is stated to be a mere excuse, which cannot be accepted.

5.1 It is further submitted that the petitioner, having been registered since 2013 and possessing considerable experience



in the business, is expected to be well aware of and duly comply with the statutory requirements. Hence, it is contended that all the authorities were justified in rejecting the petitioner's claim for want of 'C' and 'F' Forms.

6. We have considered the submissions made on either side and perused the records. We are not inclined to entertain this appeal for the reasons below.

7. Undoubtedly, the period involved pertains to the assessment years 2015-16, 2016-17, and 2017-18. As per Rule 12(1) of the CST Rules, 1957, the 'C' and 'F' Forms are required to be furnished within a period of three months. In the present case, the 'C' and 'F' Forms are not on record till date. It is well settled that the production of original 'C' and 'F' Forms along with the returns is mandatory. It is not the case of the petitioner that such forms were produced before the adjudicating authority. Further, the said forms were neither produced before the First Appellate Authority nor before the Tribunal and continue to remain absent from the record.



8. The Hon'ble Supreme Court in the case of ***India Agencies vs. Additional Commissioner of Commercial Taxes, Bengaluru [(2005) 2 SCC 129]*** has held as under;

"The requirement in Rule 6(b)(ii) that in order to claim concessional rate of tax, the original C Form has to be attached to the return as provided under Rule 6(b)(ii), is not a near formality or technicality but it is intended to achieve the object of preventing the form being misused for the commission of fraud and collusion with a view to evading payment of taxes. Rule 6(b)(ii) which is clear and categorical cannot be liberally construed, it should be construed strictly. Without producing the original of the C Form as prescribed under the Rule, the dealer is not entitled for concessional rate of tax u/s.8(4) of the CST Act, 1956."

9. In the light of the above, the production of original 'C' and 'F' Forms along with the returns is mandatory. In the present case, the said documents have not been produced even during the adjudicatory proceedings and are not on record till date. The findings recorded by all the authorities, including the Tribunal, are in conformity with the law laid down by the Hon'ble Supreme Court in the judgment referred *supra*.



10. We find no ground to entertain this revision petition.

Accordingly, the revision petition stands ***rejected***.

Pending I.A., if any, stands disposed of.

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

**SD/-
(K. V. ARAVIND)
JUDGE**