IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 11TH DAY OF AUGUST, 2026

PRESENT

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

AND

THE HON'BLE DR. JUSTICE K.MANMADHA RAO

CIVIL REVISION PETITION NO. 581 OF 2023 (TAX)

C/W

CIVIL REVISION PETITION NO. 583 OF 2023 (TAX)

CIVIL REVISION PETITION NO. 584 OF 2023 (TAX)

CIVIL REVISION PETITION NO. 586 OF 2023 (TAX)

CIVIL REVISION PETITION NO. 588 OF 2023 (TAX)

CIVIL REVISION PETITION NO. 589 OF 2023 (TAX)

CIVIL REVISION PETITION NO. 590 OF 2023 (TAX)

IN CRP No. 581/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO INFRASTRUCTURE
ENGINEERING) DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I, PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD
BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER
AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI VENKATESH S. ARABATTI., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER

OF COMMERCIAL TAXES (APPEALS)-6
SESHADRIPURAM, BANGALORE – 560 020.

2. ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES
(AUDIT AND RECOVERY)-6.5
SESHADRIPURAM
BANGALORE – 560 020.

…RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED U/S 151 OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT 1979, AGAINST THE ORDER DATED 31.03.2023 PASSED IN STA.NO.955/16 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE, DISMISSING THE APPEAL AND CONFIRMING THE REASSESSMENT ORDER DATED 23.04.2016 PASSED BY JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS-6), BANGALORE.

IN CRP NO. 583/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO INFRASTRUCTURE ENGINEERING)
DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I, PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD
BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER
AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI VENKATESH S. ARABATTI, ADVOCATE)

AND:

01. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS)-6
SESHADRIPURAM, BANGALORE – 560 020.

02. DEPUTY COMMISSIONER
OF COMMERCIAL TAXES
(AUDIT AND RECOVERY)-6.5
PEENYA II STAGE
BANGALORE – 560 020.

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED UNDER SECTION 15A OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT, 1979, AGAINST THE ORDER DATED 31.03.2023 PASSED IN STA NO.741/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL , BANGALORE, DISMISSING THE APPEAL AND CONFIRMING THE ORDER DATED 15.02.2014 PASSED BY DEPUTY COMMISSIONER OF COMMERCIAL TAXES BAGNALORE, FILED UNDER SECTION 14(1) OF KTEG ACT 1979 R/W RULE 11(A)(i) OF KTEG RULES.

IN CRP NO. 584/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO
INFRASTRUCTURE ENGINEERING)
DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I
PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD
BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER
AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI VENKATESH S. ARABATTI, ADVOCATE)

AND:

01. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS)-6

SESHADRIPURAM
BANGALORE – 560 020.

02. DEPUTY COMMISSIONER
OF COMMERCIAL TAXES
(AUDIT AND RECOVERY)-6.9
(MENTIONED AS AUDIT-6.7
IN THE ASSESSMENT ORDER)
SESHADRIPURAM
BANGALORE – 560 020.

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED UNDER SECTION 15A OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT,1979, AGAINST THE ORDER DATED 11.04.2023 PASSED IN STA NO.948/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL AT BENGALURU, DISMISSING THE APPEAL.

IN CRP NO. 586/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO
INFRASTRUCTURE ENGINEERING)
DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I, PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD
BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER
AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI. VENKATESH S ARABATTI, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS)-6

2ND FLOOR, TTMC, 'B' BLOCK
BANGALORE – 560 027.

2. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES
(AUDIT AND RECOVERY) 6.9
(MENTIONED AS AUDIT - 6.7
IN THE ASSESSMENT ORDER)
SESHADRIPURAM
BANGALORE – 560 020.

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED UNDER SECTION 15A OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT 1979, AGAINST THE ORDER DATED 11.04.2023 PASSED IN STA NO.950/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE, DISMISSING THE APPEAL AND CONFIRMING THE REASSESSMENT ORDER DATED 11.07.2013 PASSED BY DEPUTY COMMISSIONER OF COMMERCIAL TAXES BANGALORE.

IN CRP NO. 588/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO
INFRASTRUCTURE ENGINEERING)
DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I
PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD
BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER
AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI VENKATESH S. ARABATTI, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS)-6
2ND FLOOR, TTMC, 'B' BLOCK
BMTC BUILDING, SHANTINAGAR
BANGALORE – 560 027.

2. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES
(AUDIT AND RECOVERY) 6.9
(MENTIONED AS AUDIT - 6.7
IN THE ASSESSMENT ORDER)
SESHADRIPURAM
BANGALORE – 560 020.

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED UNDER SECTION 15A OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT 1979, AGAINST THE ORDER DATED 11.04.2023 PASSED IN STA NO.951/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE, DISMISSING THE APPEAL AND CONFIRMING THE REASSESSMENT ORDER DATED 11.07.2013 PASSED BY DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT) - 6.7 DVO-6, BANGALORE.

IN CRP NO. 589/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO
INFRASTRUCTURE ENGINEERING)
DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I
PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD
BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER

AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI VENKATESH S. ARABATTI, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS)-6
SESHADRIPURAM
BANGALORE – 560 020.

2. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES
(AUDIT AND RECOVERY) 6.9
SESHADRIPURAM
BANGALORE – 560 020.

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED UNDER SECTION 15A OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT 1979, AGAINST THE ORDER DATED 31.03.2023 PASSED IN STA NO.334/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE, DISMISSING THE APPEAL AND CONFIRMING THE REASSESSMENT ORDER DATED 08.06.2012 PASSED BY DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT AND RECOVERY)-6.9, BANGALORE.

IN CRP NO. 590/2023

BETWEEN:

WIPRO ENTERPRISES PRIVATE LIMITED
(FORMERLY WIPRO
INFRASTRUCTURE ENGINEERING)
DIVISION OF WIPRO LIMITED
9B-10A, PHASE-I
PEENYA INDUSTRIAL AREA
PEENYA, TUMKUR ROAD

BANGALORE – 560 058
REP. BY ITS GENERAL MANAGER
AND AUTHORISED SIGNATORY
MR. RAJESH RANGAPPA.

...PETITIONER

(BY SRI VENKATESH S. ARABATTI.,ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY JOINT COMMISSIONER
OF COMMERCIAL TAXES (APPEALS)-6
SESHADRIPURAM
BANGALORE – 560 020.

2. DEPUTY COMMISSIONER
OF COMMERCIAL TAXES
(AUDIT AND RECOVERY) 6.9
(MENTIONED AS AUDIT - 6.7 IN
THE ASSESSMENT ORDER)
SESHADRIPURAM
BANGALORE – 560 020.

...RESPONDENTS

(BY SMT. JYOTI M. MARADI, HCGP)

THIS CRP IS FILED UNDER SECTION 15A OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT 1979, AGAINST THE ORDER DATED 11.04.2023 PASSED IN STA NO.949/2016 ON THE FILE OF THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE, DISMISSING THE APPEAL AND CONFIRMING THE REASSESSMENT ORDER DATED 11.07.2013 PASSED BY DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT) - 6.7 DVO-6, BANGALORE.

THESE PETITIONS HAVING BEEN HEARD AND RESERVED FOR ORDERS ON 23.07.2026 AND COMING ON FOR PRONOUNCEMENT THIS DAY, THE COURT MADE THE FOLLOWING:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE DR. JUSTICE K.MANMADHA RAO

CAV ORDER

(PER: HON'BLE DR. JUSTICE K.MANMADHA RAO)

The CRP Nos.581/2023, 583/2023 and 589/2023 are directed against the common order dated 30.03.2023 passed by the Karnataka Appellate Tribunal, Bengaluru (for short, 'the Tribunal') in STA Nos.955/2016, 741/2016 and 334/2016, whereby the Tribunal has dismissed the appeals and affirmed the orders passed by the authorities under the Karnataka Tax on Entry of Goods Act, 1979 (for short, 'the KTEG Act').

The CRP Nos.584/2023, 586/2023, 588/2023 and 590/2023 are directed against the common order dated 11.04.2023 passed by the Karnataka Appellate Tribunal, Bengaluru (for short, 'the Tribunal') in STA Nos.948/2016, 950/2016, 951/2016 and 949/2016, whereby the Tribunal has dismissed the appeals and affirmed the orders passed by the authorities under the KTEG Act. These petitions were admitted to examine the following questions of law:-

> *"(i) Whether on the facts and under the circumstances of the case, the KAT was right in holding that Hydraulic Oil cannot be treated as a schedule commodity for levy of entry tax, as per list of Petroleum Products at Sl.No.1(1)(viii)(a) of the Table in the Notification dated 30.03.2002?*
>
> *(ii) Whether on the facts and under the circumstances of the case, the KAT was right that the requirement of Section 6(1) of the KTEG Act is fulfilled?*
>
> *(iii) Whether on the facts and under the circumstances of the case, the KAT was right in holding that the "hydraulic oil" is used as a consumable, it is liable for entry tax, in spite that there is no entry in the notification or entries schedule covering the said "hydraulic oil"?*
>
> *(iv) Whether on the facts and under the circumstances of the case, the KAT was right in holding that since the "hydraulic oil" also has the use of lubrication and creates mechanical energy, it is not input or raw material and therefore it is taxable under entry tax?*

(v) Whether on the facts and under the circumstances of the case, the KAT was right in holding that the words "and others" used in Entry 67 of First schedule to the KTEG act has wide enough in scope (comprehensive/expansive) to cover "hydraulic oil"?"

2. The petitioners in all the petitions is the appellant and the respondents in all the petitions are the respondents before the Tribunal.

3. The brief facts leading to the filing of all the petitions are that:-

The petitioner is engaged in the business of manufacture and trading of Hydraulic Cylinders. During the relevant assessment years, the petitioner procured Hydraulic Oil (HLP Type) from suppliers situated outside the State and caused entry of the said commodity into the local area for use in the Hydraulic Cylinders manufactured by it. Proceedings were initiated under the KTEG Act on the premise that entry tax had not been paid on the value of Hydraulic Oil brought into the local area. The Assessing

Authority levied tax and penalty. The appeals preferred before the First Appellate Authority having been dismissed, the petitioner carried the matter before the Tribunal. By the impugned common order, the Tribunal dismissed the appeals holding that Hydraulic Oil is a petroleum product falling within Entry 67 of the First Schedule to the KTEG Act and Sl.No.1(viii)(e) of the Notification dated 30.03.2002 and consequently liable to entry tax. Aggrieved thereby, the present revision petitions are filed.

4. Learned counsel appearing for the petitioner would contend that Hydraulic Oil is distinct from lubricating oil and is primarily used for transmission of hydraulic power and generation of mechanical force in hydraulic systems. It was submitted that merely because Hydraulic Oil possesses lubricating properties, it cannot be classified as lubricating oil or as a commodity falling within Entry 67 of the First Schedule. It was further contended that Hydraulic Oil is not specifically enumerated either in Entry 67 or in the Notification dated 30.03.2002 and,

therefore, cannot be brought within the charging provision by implication.

5. Reliance was placed on the below decisions to contend that commodities not specifically covered by the statutory entry are not amenable to levy of entry tax. It was also urged that the requirements of Section 6(1) of the KTEG Act were not fulfilled and that the levy is consequently unsustainable.

6. In support of his contentions, learned counsel for the petitioner has placed reliance on the following judgment:-

- ***Carl Bechem Lubricants (India) Pvt. Ltd., v. The State of Karnataka and another*** *by order dated* ***17.04.2013*** *passed in* ***TAET No.7/2011 and TAET Nos.8-9/2011;***
- ***M/s. Kluber Lubrication (India) Pvt. Ltd., v. Additional Commissioner of Commercial Taxes*** *by order dated* ***16.12.2020*** *passed in* ***TEAT No.10/2014;***
- ***M/s. Merlyn Hydrocarbons (P) Ltd., v. State of Karnataka and another*** *by order dated* ***21.10.2022*** *passed in* ***ST. Appeal Nos.76,78 & 930*** *and* ***931/2016;***

- ***M/s. Hyva India (P) Ltd., v. Additional Commissioner of Commercial Taxes and others*** *by order dated* ***24.08.2012*** *passed in* ***TAET No.5/2011 c/w. TAET No.4/2011, TAET No.3/2011 & TAET No.6/2011;***
- ***Indian Aluminium Co.Ltd., v. Asstt. Commissioner of Commercial Taxes and another*** *reported in* ***AIR 2001 SC 795;***
- ***The Assistant Commissioner of Commercial Taxes and others v. M/s. Mysuru Polymers and Rubber Products Ltd.,*** *by order dated* ***05.10.2021*** *passed in* ***W.A.No.4596/2017 (T-YET);***
- ***M/s. Mysuru Polymers and Rubber Products Ltd., v. The Assistant Commissioner of Commercial Taxes and others*** *by order dated* ***06.01.2016*** *passed in* ***W.A.No.32684-32685/2015(T-EYT).***

7. *Per contra*, learned Additional Government Advocate appearing for the respondents supported the impugned order and submitted that Hydraulic Oil is admittedly a petroleum product and squarely falls within Entry 67 of the First Schedule read with Sl.No.1(viii)(e) of the Notification dated 30.03.2002. It was contended that the issue is no longer *res integra* in view of the Division

Bench judgment of this Court in ***Hyva India (P) Ltd****'s case (supra)* wherein Hydraulic Oil was specifically held to be a consumable liable to entry tax under the KTEG Act.

8. It is further submitted that the expression "and others" occurring in Entry 67 has already been interpreted by the Apex Court in ***Indian Aluminium Company Limited****'s case (supra)* and therefore the omission to specifically mention Hydraulic Oil in the statutory entry is of no consequence. It is also contended that the decisions relied upon by the petitioner relate to different commodities and distinct factual situations and hence have no application to the present case.

9. Heard learned counsel appearing for the petitioner and learned HCGP for the respondent.

10. We have given our anxious consideration to the submissions advanced on both sides and have perused the material placed on record.

11. The principal issue that arises for consideration is whether Hydraulic Oil brought into the local area by the petitioner is liable to entry tax under Entry 67 of the First Schedule to the KTEG Act read with the Notification dated 30.03.2002 and whether the Tribunal was justified in affirming the levy.

12. Insofar as the challenge to the initiation of proceedings under Section 6(1) of the KTEG Act is concerned, Section 6(1) empowers the Assessing Authority to reassess escaped turnover, under-assessed turnover, turnover assessed at a lower rate or cases where exemption or deduction has been wrongly granted. The Tribunal, upon consideration of the material on record, has recorded a finding that the conditions contemplated under Section 6(1) stood satisfied. No jurisdictional infirmity or patent illegality was demonstrated so as to warrant interference with the said finding in exercise of revisional jurisdiction. The contention therefore does not merit acceptance.

13. The issue essentially turns upon the interpretation of Entry 67 of the First Schedule to the KTEG Act and the Notification dated 30.03.2002. Entry 67 deals with petroleum products and includes lubricating oil, transformer oil, brake fluid or clutch fluid, bitumen, tar and others, while specifically excluding aviation fuel, LPG, kerosene and naphtha for use in the manufacture of fertilizers.

14. The scope and ambit of the expression "and others" occurring in Entry 67 is well settled in ***Indian Aluminium Company****'s case (supra)* the Apex Court has categorically held that the words "and others" occurring after the specified petroleum products would take within their fold petroleum products other than those expressly enumerated. It was further held that the very existence of an exclusion clause demonstrates the legislative intent to include all petroleum products except those specifically excluded.

15. The aforesaid principle was subsequently considered and applied by a Division Bench of this Court in ***Hyva India (P) Ltd'****s case (supra)*. The precise question before the Co-ordinate Bench of this Court was whether Hydraulic Oil brought into the local area and used in tippers and dumpers was liable to entry tax under the KTEG Act. Following the law declared by the Apex Court, the Co-ordinate Bench of this Court held that the expression "tar and others" is wide enough to include Hydraulic Oil.

16. In the said decision, the Co-ordinate Bench of this Court, after noticing the nature and use of Hydraulic Oil, held that the same is a consumable used in hydraulic systems and not a raw material employed in the manufacture of a finished product. It was further observed that no product emerges from its use and, therefore, Hydraulic Oil is liable to entry tax under the provisions of the KTEG Act.

17. The ratio laid down in ***Hyva India’****s case (supra)* directly governs the issue involved in the present petitions. The commodity under consideration herein is Hydraulic Oil itself and the issue urged by the petitioner is substantially identical to the issue considered and answered by the Co-ordinate Bench of this Court. This Court is bound by the said pronouncement. The Tribunal has rightly applied the ratio of the said decision and no fault can be found with the approach adopted by the Tribunal.

18. The reliance placed by the petitioner on the decision in ***Carl Bechem Lubricants (India) Pvt. Ltd****’s case (supra),* does not advance its case. In the said decision, the commodity under consideration was IPOL Cylinder Oil 1200. Upon examination of the material on record, including the test certificate and the manufacturing process involved, this Court recorded a finding that the commodity was base oil used as a raw material in the manufacture of grease and was not lubricating oil. It was

in that factual context that the levy of entry tax was held to be unsustainable.

19. The ratio in ***Carl Bechem'****s case (supra)* thus turned upon a finding that the commodity therein was a raw material which underwent further processing before emergence of the finished product. The said decision does not dilute from the ratio laid down in ***Hyva India****'s case (supra)*, which specifically deals with Hydraulic Oil and its taxability under Entry 67 of the First Schedule to the KTEG Act. On the contrary, the distinction drawn in ***Carl Bechem****'s case (supra)* between a raw material and a finished consumable product reinforces the reasoning adopted in ***Hyva India****'s case (supra)*.

20. In view of the forgoing discussions, the present case stands on a fundamentally different footing. In ***Hyva India****'s case (supra)*, the Co-ordinate Bench of this Court has categorically held that Hydraulic Oil is a consumable and not a raw material and that no product emerges from

its use. Therefore, the Tribunal was fully justified in distinguishing ***Carl Bechem****'s case (supra)* and in holding that the said decision has no application to the facts of the present case.

21. Further, the Tribunal has rightly distinguished the decisions in ***Kluber Lubrication****'s case (supra)* and ***Merlyn Hydrocarbons*** on the ground that the commodities involved therein were different and the issues arising therein were not identical to the issue relating to Hydraulic Oil. The distinction drawn by the Tribunal is both legally sustainable.

22. The submission of the petitioner that Hydraulic Oil is not specifically named in Entry 67 also deserves to be rejected. Once the Apex Court in ***Indian Aluminium Company Limited*** and the Co-ordinate Bench of this Court in ***Hyva India*** have authoritatively interpreted the expression "and others" as encompassing petroleum products not specifically enumerated, omission to

expressly mention Hydraulic Oil in the statutory entry becomes wholly inconsequential. The legislative intent is manifest and the language employed in the Entry is sufficiently broad to include Hydraulic Oil within its ambit.

23. The Tribunal on a comprehensive consideration of the statutory provisions and the binding precedents governing the issue, rightly held that Hydraulic Oil is a petroleum product falling within Entry 67 of the First Schedule and Sl.No.1(viii)(e) of the Notification dated 30.03.2002; that it is a consumable and not a raw material; and that entry tax is leviable thereon when brought into the local area for consumption, use or sale therein. The findings recorded by the Tribunal are fully supported by the law declared by the Apex Court and the Co-ordinate Bench of this Court and do not suffer from any perversity, illegality or error of law warranting interference in revision.

24. In view of the above, the questions as to whether Hydraulic Oil is covered by Entry 67 of the First Schedule, whether the expression "and others" is wide enough to include Hydraulic Oil, whether Hydraulic Oil is a consumable liable to entry tax and whether the levy affirmed by the Tribunal is sustainable, stand answered against the petitioner. The finding of the Tribunal regarding compliance with Section 6(1) of the KTEG Act also does not call for interference.

25. Accordingly, the substantial questions of law framed at the time of admission are answered against the petitioner and in favour of the respondents.

26. In view of the above discussions, this Court proceeds to pass the following:-

ORDER

(i) The CRP No.581/2023, CRP No.583/2023, CRP No.584/2023, CRP No.586/2023, CRP No.588/2023, CRP

No.589/2023 and CRP No.590/2023, are ***dismissed****.*

(ii) The common order dated 30.03.2023 passed by the Karnataka Appellate Tribunal, Bengaluru, STA Nos.955/2016, 741/2016 and 334/2016, and order dated 11.04.2023 in STA Nos.948/2016, 950/2016, 951/2016 and 949/2016, are hereby confirmed.

Pending interlocutory applications, if any, stand disposed of.

No order as to costs.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(DR.K.MANMADHA RAO)
JUDGE

BNV