Commissioner of Income Tax (Exemptions) & Anr. v. A.S. Kupparaju Brothers Charitable Foundation Trust

ITA No. 1226 of 2006

I.T.A. No. 1226/2006 (High Court of Karnataka, 2009-01-19) | 2009-01-19

Seven days allowed to cure appeal defects, with dismissal conditional on non-compliance.

260A

High Court of Karnataka | Division Bench | Justice Deepak Verma | Justice K. Ramanna

Assessment years: 1996-97

Scope of this order

This is a conditional procedural direction. The supplied order does not establish whether defects were later cured or dismissal took effect.

01 FACTS OF THE CASE

The Revenue appeal concerns A.S. Kupparaju Brothers Charitable Foundation Trust, AY 1996-97, and the Tribunal order dated 18 March 2006. The matter came before the Court for orders on defects.

Source: PDF p. 2

02 DISCUSSION BY THE HON'BLE COURT

The operative order addresses correction of appeal defects only. It does not discuss or decide the underlying tax questions.

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03 JUDICIAL DECISION

Seven days were granted to cure defects; failing compliance, the appeal would stand dismissed without reference to the Court.

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04 OUTCOME / IN WHOSE FAVOUR

This is a conditional procedural direction. The supplied order does not establish whether defects were later cured or dismissal took effect.

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05 EXPERT COMMENTS

Do not turn a conditional consequence into a completed event — The seven-day direction and default consequence must be reported together. Later compliance is not shown in this PDF.

The requested merits relief was not granted here — The appeal's prayer to reverse the Tribunal is background on page 2, not the Court's operative ruling. No substantive tax ratio is stated.

Use the judicial date rather than copy preparation dates — The signed order heading gives 19 January 2009; typing and copy dates in 2015 identify later document preparation.

Source: PDF p. 1

SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 3-page supplied source; all pages read.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: 9f81a5e0cec4d352de63c0b8ebe280aae167f605dc8c891f74f8baca204c7bce.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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