Learning Curve Technologies Bangalore Private Limited v. Assistant Commissioner of Income Tax & Anr.

WP No. 8598 of 2013

W.P. No. 8598/2013 (High Court of Karnataka, 2013-03-19) | 2013-03-19

Writ against refusal to condone delay in a TDS refund claim rejected on the stated explanation.

239

High Court of Karnataka | Single Judge | Justice Ram Mohan Reddy

Assessment years: 2009-10

Scope of this order

The refusal to condone delay remained undisturbed; no refund direction was issued.

01 FACTS OF THE CASE

Learning Curve Technologies sought a delayed TDS refund for AY 2009-10. Its letter of 19 March 2012 attributed delay to management change and severe business slowdown. The Commissioner rejected the request on 7 November 2012.

Source: PDF p. 2

02 DISCUSSION BY THE HON'BLE COURT

The Commissioner had afforded a hearing and found the explanation unsatisfactory. The High Court found no basis to interfere with those reasons and conclusions.

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03 JUDICIAL DECISION

The writ petition was rejected as devoid of merit.

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04 OUTCOME / IN WHOSE FAVOUR

The refusal to condone delay remained undisturbed; no refund direction was issued.

Source: PDF p. 3

05 EXPERT COMMENTS

The inadequacy of this explanation drove the result — Management change and slowdown were the reasons presented. The order does not establish that every delayed refund claim must be rejected.

Preserve the source's two monetary figures — The prayer on page 1 seeks Rs.1,92,317, whereas page 2 records TDS of Rs.1,94,462. They should not be silently treated as the same amount.

Do not import an unquoted current framework — Section 239 appears in the applicant's quoted letter. This short order does not set out a comprehensive condonation regime or current time limits.

Source: PDF p. 2

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: 34ece9a45c2503b67e99e6cc25dd1d03a35a72a8a8a0587fdf1f436d7156776d.

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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