Renuka Gowda v. Commissioner of Income Tax & Anr.

I.T.A. Crob. No. 1/2008 in I.T.A. No. 1232/2006

I.T.A. Crob. No. 1/2008 in I.T.A. No. 1232/2006 (High Court of Karnataka, 2013-09-27) | 2013-09-27

Cross-objection became infructuous following the connected appeal order.

High Court of Karnataka | Division Bench | N. Kumar | B. Manohar

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Renuka Gowda filed I. T. A. Crob.1/2008 in I. T. A.1232/2006 seeking substantial questions and confirmation of the CIT(A) order dated 5 April 2002. The supplied two-page order identifies the cross-objection separately from the connected appeal.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court relied on the order already passed in I. T. A.1232/2006 and stated that the cross-objection had become infructuous. It did not reproduce the connected appeal's reasoning or decide the tax issues independently here.

Source: PDF p.2

03 JUDICIAL DECISION

The cross-objection was dismissed as infructuous.

Source: PDF p.2, operative paragraph

04 OUTCOME / IN WHOSE FAVOUR

Only the cross-objection is disposed of by this source. The introductory block-period recital reads 1 April 1987 to 31 March 1987, an internally impossible sequence; no corrected period is inferred.

Source: PDF p.2

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Read the companion disposition before attributing a tax result: Infructuousness means the Court regarded this proceeding as no longer requiring a separate decision in light of the connected appeal. The present order alone does not establish which assessment grounds succeeded or the amount of relief that survived. (PDF p.2)

Preserve the procedural identity: The cross-objection has its own number and disposition even though it depends on I. T. A.1232/2006. It should remain linked to that appeal rather than being presented as an independent merits precedent or silently merged into an unidentified tax outcome. (PDF pp.1–2)

Do not repair the block period by assumption: The inconsistent start and end dates occur in the source itself. The CIT(A) order and connected appeal would be the proper records for resolving that chronology. This short dismissal supplies no basis for substituting a different end year. (PDF p.2)

Source: PDF p.2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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