Sri Jihveshwara Credit Co-operative Society Ltd. v. Commissioner of Income Tax (Appeals)-II & Anr.

Review Petition No. 812 of 2013 in WP No. 38337 of 2013

R.P. No. 812/2013 in W.P. No. 38337/2013 (High Court of Karnataka, 2013-11-12) | 2013-11-12

Review rejected because no ground to revisit the earlier writ order was made out.

High Court of Karnataka | Single Judge | Justice H. Billappa

Assessment years:

Scope of this order

The earlier writ order was left unchanged; the review order gives no independent tax-merits holding.

01 FACTS OF THE CASE

Sri Jihveshwara Credit Co-operative Society sought review under Order 47 Rule 1 CPC of the order dated 19 September 2013 in WP 38337/2013.

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02 DISCUSSION BY THE HON'BLE COURT

The Court stated that no ground was made out to review the earlier order. The supplied two-page decision does not reproduce that order or its substantive tax reasoning.

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03 JUDICIAL DECISION

The review petition was rejected.

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04 OUTCOME / IN WHOSE FAVOUR

The earlier writ order was left unchanged; the review order gives no independent tax-merits holding.

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05 EXPERT COMMENTS

Keep the review and original writ distinct — This record concerns RP 812/2013 decided on 12 November 2013. It should not replace or duplicate the separate 19 September writ decision.

Do not infer a deduction or exemption ruling — The petitioner's status as a credit society does not establish that a particular Income-tax Act provision was decided. None is identified in this operative review order.

The short reason defines the note's limits — The Court records absence of review grounds without elaboration. A fuller merits analysis would require the original writ judgment and cannot be invented from this PDF.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 2-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 2 physical source pages read and visually inspected. SHA-256: 695b24da1c00923e7065d536a0dc31d9da2ef1c42aa78ec2d8457250bde41378.

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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