# Commissioner of Income Tax & Anr. v. H.B. Datar (through legal representatives)

I.T.A. No. 966/2006

I.T.A. No. 966/2006 (High Court of Karnataka, 2015-04-08) | 2015-04-08

## Revenue appeal abated after failure to substitute representatives of a deceased legal representative.

Income-tax Act,1961: sections 260A

High Court of Karnataka | Division Bench | N.K. Patil | Rathnakala

Assessment years: 1997-98

### 01 FACTS OF THE CASE

Revenue challenged the Tribunal's 23 December 2005 order in ITA 134/Bang/2002 concerning H. B. Datar. The caption lists his legal representatives. At hearing, Revenue counsel reported that the first representative, Manjunath H. Datar, had died on 10 March 2013.

Source: PDF pp.1–3

## 02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that steps had not been taken within the prescribed time to bring the deceased first representative's legal representatives on record.

Source: PDF p.3

## 03 JUDICIAL DECISION

The appeal was dismissed as abated.

Source: PDF p.3, operative paragraph

## 04 OUTCOME / IN WHOSE FAVOUR

The disposal was procedural, without determination of the tax questions. The caption also attributes 10 March 2013 to H. B. Datar's death, while the operative narrative attributes that date to Manjunath; the inconsistency is preserved rather than reconciled by assumption.

Source: PDF pp.1 and 3

## 05 EXPERT COMMENTS

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

Substitution obligations can arise again: The procedural failure concerned the death of a person already appearing as a legal representative. Bringing representatives on record once did not resolve the later need identified by the Court. The operative finding focuses on the missed substitution within time. (PDF pp.2–3)

Abatement does not decide assessment correctness: Although the appeal challenged Tribunal relief, the Court did not examine the assessment grounds or formulate a substantive tax rule. The surviving effect of the Tribunal order follows from disposal of the challenge, not an independent High Court endorsement of its reasoning. (PDF pp.2–3)

Separate the recorded event from inconsistent caption dates: For procedural history, the reliable operative account is counsel's report about Manjunath and the failure to substitute his representatives. The source's conflicting death recital requires corroboration before either individual's complete death chronology is asserted. (PDF pp.1–3)

Source: PDF pp.2–3

## SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-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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