S. Jaganathan, legal heir of A.S. Sengoda Gounder v. Commissioner of Income Tax & Ors.

W.P. No. 5911/2015

W.P. No. 5911/2015 (High Court of Karnataka, 2015-08-05) | 2015-08-05

Prior appellate condition defeated the claim for KVSS consideration.

High Court of Karnataka | Single Bench | Ram Mohan Reddy

Assessment years: 1995-96

01 FACTS OF THE CASE

S. Jaganathan, as legal heir of A. S. Sengoda Gounder, challenged recovery and sought the benefit of a KVSS declaration. In W. A.996/2004, the Court had made consideration of the declaration conditional on Revenue's I. T. A.1029/2006 being dismissed and attaining finality. An attempt to modify that condition was later rejected.

Source: PDF pp.1–4

02 DISCUSSION BY THE HON'BLE COURT

Revenue's appeal had instead been allowed on 31 March 2010, with remand to the Assessing Officer and all contentions open. The Commissioner consequently rejected the declaration on 29 September 2014. The petitioner argued that the appeal concerned him individually rather than as legal heir; the Court held that this argument belonged in the earlier writ appeal and could not enable the Commissioner to disregard its order.

Source: PDF pp.4–6

03 JUDICIAL DECISION

The petition was rejected. There was no basis to interfere with the Commissioner's rejection, prohibit recovery or direct issuance of a KVSS certificate contrary to the binding condition.

Source: PDF pp.6–7

04 OUTCOME / IN WHOSE FAVOUR

The decisive condition had failed because Revenue's appeal was allowed, although assessment issues were remanded. The operative discussion identifies a declaration dated 22 December 1998; page 3 anomalously says 1988 and the opening prayer says 23 December 1998. These source discrepancies do not change the recorded conditional disposition.

Source: PDF pp.2–3 and 6–7

05 EXPERT COMMENTS

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

A remand can still defeat a condition framed by appeal outcome: The earlier order conditioned KVSS consideration on dismissal of Revenue's appeal, not on a final tax computation after remand. Allowance of that appeal therefore mattered independently of whether the assessment controversy remained open. Those two procedural consequences must not be conflated. (PDF pp.4–6)

The implementing authority could not rewrite the earlier order: The Commissioner's task was constrained by the writ appellate direction. The individual-versus-representative-capacity argument did not authorize a different implementation; the Court said it should have been urged in that proceeding. The ruling is tied to this procedural history rather than a universal rule denying declarations by legal heirs. (PDF pp.5–7)

Recovery relief depended on the failed scheme claim: The requested certificate and restraint were consequential to the asserted KVSS entitlement. Their refusal did not independently settle every assessment issue left open on remand. The underlying remand and the failed condition must both be retained when describing the taxpayer's position. (PDF pp.4 and 7)

Source: PDF pp.4–6

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 7-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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